

HOUSE BILL NO. 5680

March 17, 2020, Introduced by Reps. Afendoulis and Frederick and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4mm.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4mm. (1) A person subject to the tax under this act may
2 exclude from the gross proceeds used for the computation of the tax
3 the sale of a qualified item if the sale is made after the
4 effective date of the amendatory act that added this section and
5 before January 1, 2021.

6 (2) As used in this section, "qualified item" means an item



1 that is sold at a physical business location of the seller to a
2 purchaser that is physically present at that business location at
3 the time of the sale. Qualified item does not include an item sold
4 by internet, catalog, telephone, facsimile, or other remote means,
5 regardless of whether the seller delivers the item to, or the
6 purchaser takes possession of the item at, a physical business
7 location of the seller.

