

HOUSE BILL NO. 6286

September 29, 2020, Introduced by Reps. Filler and Huizenga and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled
"Use tax act,"
(MCL 205.91 to 205.111) by adding section 4hh.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4hh. (1) Beginning January 1, 2021, the tax under this
2 act does not apply to the storage, use, or consumption of an
3 automated consumer goods micro-fulfillment system or system parts
4 by a retailer.

5 (2) As used in this section:

6 (a) "Automated consumer goods micro-fulfillment system" means



1 an automated goods-handling system that temporarily stores,
2 selects, retrieves, assembles, and stages consumer goods ordered by
3 a consumer for delivery to the consumer or distribution to a retail
4 store where the goods are picked up by the consumer and that
5 occupies not less than 10,000 square feet of space in a building in
6 which at least half of the building's square footage is used as an
7 operating retail store and is owned, leased, or used by a retailer.

8 (b) "Consumer goods" means finished goods for use primarily
9 for personal, family, or household purposes.

10 (c) "System parts" means machinery, equipment, repair parts,
11 and computer software that are component parts of an automated
12 consumer goods micro-fulfillment system.