

**STATE OF MICHIGAN
101ST LEGISLATURE
REGULAR SESSION OF 2021**

Introduced by Reps. Anthony, Lilly, Bellino, Frederick, Allor, Hood, Tate, Hertel, Mueller,
Hoitenga and Yancey

ENROLLED HOUSE BILL No. 4225

AN ACT to amend 1937 PA 94, entitled “An act to provide for the levy, assessment, and collection of a specific excise tax on the storage, use, or consumption in this state of tangible personal property and certain services; to appropriate the proceeds of that tax; to prescribe penalties; and to make appropriations,” (MCL 205.91 to 205.111) by adding section 4gg.

The People of the State of Michigan enact:

Sec. 4gg. (1) Subject to subsection (2), beginning March 10, 2020 through December 31, 2021, the use, storage, or consumption of personal protective equipment and supplies by a person engaged in a business enterprise that has implemented a COVID-19 safety protocol plan is exempt from the tax imposed by this act.

(2) The tangible personal property under subsection (1) is exempt only to the extent that it is used for the exempt purpose stated in this section. The exemption is limited to the percentage of exempt use to total use determined by a reasonable formula or method approved by the department.

(3) A person engaged in a business enterprise that adopts a COVID-19 safety protocol plan may request a refund from the department for any tax paid for the purchase of personal protective equipment and supplies, including tax paid on transactions prior to the implementation of the plan. The person requesting the refund must submit all of the following to the department to be eligible for a refund under this section:

(a) A copy of its COVID-19 safety protocol plan.

(b) An accurate record of the purchase, including, but not limited to, a paper, electronic, or digital receipt, invoice, or purchase order related to the sale, that includes the date of the purchase and the amount of use tax paid.

(c) Any other information required by the department to substantiate the refund claim. The department shall not request information under this subdivision unless that information is necessary to implement this section and not sought primarily for another purpose.

(4) As used in this section:

(a) “COVID-19 safety protocol plan” means a COVID-19 exposure prevention, preparedness, and response plan that meets both of the following requirements:

(i) Complies with any applicable law, including any applicable executive or epidemic orders regarding safeguards to protect Michigan’s workers from COVID-19.

(ii) Is consistent with best practices for infection prevention and industrial hygiene.

(b) "Disinfecting products" means products designed to disinfect or sanitize an individual, workplace, or protective equipment and used or consumed to prevent the spread of COVID-19. Disinfecting products include, but are not limited to, antibacterial soap, disinfecting spray, disinfecting wipes, and hand sanitizer.

(c) "Personal protective equipment and supplies" means protective equipment, disinfecting products, and plexiglass or similar property used as a barrier to reduce or prevent exposure to COVID-19, including plexiglass or similar property that is affixed to or made a structural part of real estate.

(d) "Protective equipment" means items for human wear and designed as protection of the wearer against exposure to COVID-19, but not suitable for general use. Protective equipment includes, but is not limited to, breathing masks, face shields, respirators, protective gloves, and safety glasses and goggles.

Enacting section 1. This amendatory act is retroactive and applies retroactively beginning March 10, 2020.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved _____

Governor