

Department of Treasury
Bureau of Tax and Economic Policy
Administrative Rules for Specific Sales and Use Tax Rules
Rule Set 2020-19 TY

NOTICE OF PUBLIC HEARING

Wednesday, July 8, 2020

01:00 PM

State Treasurer's Board Room

Richard H. Austin Building, 430 West Allegan Street, Lansing, Michigan 48922

The Department of Treasury will hold a public hearing to receive public comments on proposed changes to the Specific Sales and Use Tax Rules rule set.

Michigan is a member of the Streamlined Sales and Use Tax Agreement (SSUTA). Under the terms of the SSUTA, if a member state's sales/use tax rules use a word or phrase that is defined in the SSUTA's Library of Definitions that state must also define that word or phrase using the SSUTA definition in its rules. See SSUTA Article III, Section 327. Michigan uses the phrase "bottled water" in R 205.127, MCL 205.54d, and MCL 205.94 without providing a definition of the phrase. Michigan can correct this possible noncompliance with SSUTA by adding the SSUTA definition of "bottled water" to R 205.127. The amendment to the rule will also provide clarity to businesses and persons regarding what constitutes non-taxable bottled water.

The amendment to R 205.127 is promulgated by authority conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 205.3, section 9 of 1933 PA 167, MCL 205.59, and section 10 of 1937 PA 94, MCL 205.100. These rules will take effect Immediately after filing with the Secretary of State. The rules are published on the Michigan Government web site at <http://www.michigan.gov/moahr> and in the Michigan Register in the 7/1/2020 issue. Copies of the draft rules may also be obtained by mail or electronic transmission at the following address:

Department of Treasury
Bureau of Tax and Economic Policy

David Matelski
P.O. Box 30828, Lansing, Michigan 48909
Email: treas_tax_policy@michigan.gov

Comments on the rules may be made in person at the hearing or by mail or electronic mail until 7/8/2020 at 05:00PM.

The public hearing will be conducted in compliance with the 1990 Americans with Disabilities Act, in accessible buildings with handicap parking available. Anyone needing assistance to take part in the hearings due to disability may call 517-335-7478 to make arrangements.