

HOUSE BILL NO. 5681

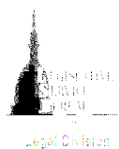
March 17, 2020, Introduced by Reps. Frederick and Afendoulis and referred to the Committee on Tax Policy.

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

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4mm. (1) The tax under this act does not apply to the
2 storage, use, or consumption of a qualified item if the qualified
3 item was purchased after the effective date of the amendatory act
4 that added this section and before January 1, 2021.

5 (2) As used in this section, "qualified item" means an item
6 that is sold at a physical business location of the seller to a



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

