

SENATE BILL No. 1310

May 9, 2002, Introduced by Senator HAMMERSTROM and referred to the Committee on Finance.

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

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4AA. (1) A PERSON SUBJECT TO THE TAX UNDER THIS ACT
2 MAY EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF
3 THIS TAX THE SALE OF FIRE EXTINGUISHERS, FIRE ALARM SYSTEMS, AND
4 FIRE SUPPRESSION EQUIPMENT.

5 (2) AS USED IN THIS SECTION:

6 (A) "FIRE ALARM SYSTEM" MEANS A SYSTEM DESIGNED TO DETECT
7 AND ANNUNCIATE THE PRESENCE OF FIRE, OR BY-PRODUCTS OF FIRE.
8 FIRE ALARM SYSTEM INCLUDES SMOKE DETECTORS.

9 (B) "FIRE SUPPRESSION EQUIPMENT" MEANS EQUIPMENT THAT, AS A
10 RESULT OF A PREDETERMINED TEMPERATURE, RATE OF TEMPERATURE RISE,
11 OR PRODUCT OF COMBUSTION, FLAME, OR HUMAN INTERVENTION, WILL

- 1 DISCHARGE A FIRE EXTINGUISHING SUBSTANCE OVER A FIRE AREA. FIRE
- 2 SUPPRESSION EQUIPMENT INCLUDES AUTOMATIC FIRE SPRINKLER SYSTEMS.