

SENATE BILL No. 341

March 25, 2003, 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 4bb.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4bb. (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 and
7 annunciate the presence of fire, or by-products of fire. Fire
8 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.