

HOUSE BILL NO. 4542

May 02, 2019, Introduced by Reps. Webber, Afendoulis, Tate and Yancey and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 2c.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2c. (1) In addition to the presumptions under section 2b,
2 a seller of tangible personal property is presumed to be engaged in
3 the business of making sales at retail of tangible personal
4 property in this state if the seller meets either of the following
5 conditions:

6 (a) The seller's total cumulative gross receipts from sales to



ERE



00137'19

1 purchasers in this state exceed \$100,000.00 during the immediately
2 preceding 12 months.

3 (b) The seller sold tangible personal property to purchasers
4 in this state in 200 or more separate transactions during the
5 immediately preceding 12 months.

6 (2) This section applies regardless of whether the seller has
7 a physical presence in this state.

8 (3) This section applies to transactions occurring on or after
9 October 1, 2018. The 12 months before October 1, 2018 are included
10 as part of the immediately preceding 12 months for purposes of
11 subsection (1).

