

HOUSE BILL NO. 4543

May 02, 2019, Introduced by Reps. Yancey, Webber, Tate 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 5b.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 5b. (1) In addition to the presumptions under section 5a,
2 a seller of tangible personal property is presumed to have nexus in
3 this state and shall register with the department and collect the
4 tax levied under this act if the seller meets either of the
5 following conditions:

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



1 for storage, use, or consumption in this state to purchasers in
2 this state exceed \$100,000.00 during the immediately preceding 12
3 months.

4 (b) The seller sold tangible property for storage, use, or
5 consumption in this state to purchasers in this state in 200 or
6 more separate transactions during the immediately preceding 12
7 months.

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

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