

# HOUSE BILL NO. 5683

January 25, 2022, Introduced by Reps. Hornberger and Brann 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 4gg.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 4gg. (1) The sale of qualified pet food is exempt from  
2 the tax under this act.

3       (2) As used in this section:

4       (a) "Commercial feed" means that term as defined in section 3  
5 of the feed law, 1975 PA 120, MCL 287.523.

6       (b) "Pet food" means that term as defined in section 3 of the

1 feed law, 1975 PA 120, MCL 287.523.

2 (c) "Qualified pet food" includes pet food and specialty pet  
3 food.

4 (d) "Specialty pet" means that term as defined in section 3 of  
5 the feed law, 1975 PA 120, MCL 287.523.

6 (e) "Specialty pet food" means any commercial feed prepared  
7 and distributed for consumption by specialty pets.

8 Enacting section 1. This amendatory act takes effect 90 days  
9 after the date it is enacted into law.