

SENATE BILL NO. 179

February 24, 2021, Introduced by Senator NESBITT 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 sections 4gg and 4hh.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 4gg. (1) A person subject to the tax under this act may
2 exclude from the gross proceeds used for the computation of the tax
3 the sale of personal protective equipment.
4 (2) A person subject to the tax under this act may exclude
5 from the gross proceeds used for the computation of the tax the
6 sale of machinery or equipment that is used by the purchaser to

1 manufacture or produce personal protective equipment.

2 (3) As used in this section, "personal protective equipment"
3 means items for human wear and designed as protection of the wearer
4 against injury or disease or as protection against damage or injury
5 of other persons or property but not suitable for general use.
6 Personal protective equipment includes, but is not limited to,
7 breathing masks, face shields, respirators, protective gloves, and
8 safety glasses and goggles.

9 Sec. 4hh. (1) A person subject to the tax under this act may
10 exclude from the gross proceeds used for the computation of the tax
11 the sale of disinfecting products.

12 (2) As used in this section, "disinfecting products" means
13 products designed to disinfect or sanitize an individual,
14 workplace, or personal protective equipment as that term is defined
15 in section 4gg. Disinfecting products includes, but is not limited
16 to, antibacterial soap, disinfecting spray, disinfecting wipes, and
17 hand sanitizer.