

GENERAL SALES TAX ACT (EXCERPT)
Act 167 of 1933

205.52c Seller of tangible personal property or services; nexus; conditions; application to transactions after October 1, 2018; inclusion of sales of marketplace facilitator and marketplace seller; exception; definitions.

Sec. 2c. (1) A seller of tangible personal property is engaged in the business of making sales at retail in this state if the seller meets either of the following conditions:

(a) The seller's gross receipts from sales to purchasers in this state exceed \$100,000.00 in the previous calendar year.

(b) The seller has 200 or more separate transactions into this state in the previous calendar year.

(2) This section applies regardless of whether the seller has a physical presence in this state or is presumed to be engaged in the business of making sales at retail in this state under section 2b. This section does not eliminate or alter the obligation of a seller that has a physical presence in this state or is presumed to be engaged in the business of making sales at retail in this state under section 2b to remit the tax levied under this act.

(3) This section applies to transactions occurring on or after October 1, 2018.

(4) A person that is a marketplace facilitator under section 2d shall include sales by marketplace sellers on its marketplace and its direct sales in determining its gross receipts under subsection (1)(a) or its number of transactions under subsection (1)(b).

(5) A person that is a marketplace seller under section 2d shall include its sales through a marketplace facilitator and its direct sales in determining its gross receipts under subsection (1)(a) or its number of transactions under subsection (1)(b).

(6) Notwithstanding anything else in this section, a seller that makes no sales at retail is not required to obtain a license under this act or file returns. A seller that makes both sales at retail and sales for purposes of resale shall obtain a license under this act, file required returns, and remit tax as required by this act.

(7) As used in this section:

(a) "Marketplace facilitator" means that term as defined in section 2d.

(b) "Marketplace seller" means that term as defined in section 2d.

History: Add. 2019, Act 145, Imd. Eff. Dec. 12, 2019.