

SENATE BILL NO. 1026

July 23, 2020, Introduced by Senators NESBITT, LUCIDO, BARRETT, BUMSTEAD, LASATA, VICTORY and VANDERWALL and referred to the Committee on Finance.

A bill to amend 1937 PA 94, entitled
"Use tax act,"

(MCL 205.91 to 205.111) by adding sections 4gg and 4hh.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **Sec. 4gg. (1) The tax under this act does not apply to the**
2 **storage, use, or consumption of personal protective equipment.**

3 **(2) The tax under this act does not apply to machinery or**
4 **equipment that is used by the purchaser to manufacture or produce**
5 **personal protective equipment.**

6 **(3) As used in this section, "personal protective equipment"**

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

7 Sec. 4hh. (1) The tax under this act does not apply to the
8 storage, use, or consumption of disinfecting products.

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