

SENATE BILL NO. 958

March 09, 2022, Introduced by Senators VANDERWALL, LAUWERS and VICTORY 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 section 4gg.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4gg. (1) Beginning January 1, 2023, the sale of a fully
2 automated consumer goods handling system or system parts to a
3 wholesaler for fulfillment of orders to persons engaged in the
4 business of making sales at retail of consumer goods is exempt from
5 the tax under this act.

1 (2) As used in this section:

2 (a) "Consumer goods" means finished goods for use primarily
3 for personal, family, or household purposes.

4 (b) "Fully automated consumer goods handling system" means a
5 fully automated, integrated goods handling system that separates,
6 sorts, temporarily stores, recombines, and assembles palletized
7 units of consumer goods owned, leased, or used by a wholesaler.

8 (c) "System parts" means supply chain optimization machinery,
9 equipment, repair parts, and computer software that are component
10 parts of a fully automated consumer goods handling system.

11 (d) "Wholesaler" means a person that purchases consumer goods
12 from a manufacturer, producer, or other supplier and sells those
13 consumer goods to another person for sale at retail.