

**SUBSTITUTE FOR  
HOUSE BILL NO. 4224**

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) Subject to subsection (2), beginning March 10,**  
2 **2020 through December 31, 2021, the sale of personal protective**  
3 **equipment and supplies to a person engaged in a business enterprise**  
4 **that has implemented a COVID-19 safety protocol plan is exempt from**  
5 **the tax imposed by this act.**

6           **(2) The tangible personal property under subsection (1) is**  
7 **exempt only to the extent that it is used for the exempt purpose**  
8 **stated in this section. The exemption is limited to the percentage**  
9 **of exempt use to total use determined by a reasonable formula or**



1 method approved by the department.

2 (3) A person engaged in a business enterprise that adopts a  
3 COVID-19 safety protocol plan may request a refund from the  
4 department for any tax paid for the purchase of personal protective  
5 equipment and supplies, including tax paid on transactions prior to  
6 the implementation of the plan. The person requesting the refund  
7 must submit all of the following to the department to be eligible  
8 for a refund under this section:

9 (a) A copy of its COVID-19 safety protocol plan.

10 (b) An accurate record of the purchase, including, but not  
11 limited to, a paper, electronic, or digital receipt, invoice, or  
12 purchase order related to the sale, that includes the date of the  
13 purchase and the amount of sales tax paid to the seller.

14 (c) Any other information required by the department to  
15 substantiate the refund claim. The department shall not request  
16 information under this subdivision unless that information is  
17 necessary to implement this section and not sought primarily for  
18 another purpose.

19 (4) As used in this section:

20 (a) "COVID-19 safety protocol plan" means a COVID-19 exposure  
21 prevention, preparedness, and response plan that meets all of the  
22 following requirements:

23 (i) Complies with any applicable law, including any applicable  
24 executive or epidemic orders regarding safeguards to protect  
25 Michigan's workers from COVID-19.

26 (ii) Is consistent with best practices for infection prevention  
27 and industrial hygiene.

28 (iii) Promotes remote work to the fullest extent possible,  
29 including, but not limited to, increasing the number of telework-



1 eligible employees.

2 (iv) Implements enhanced cleaning, screening, testing, and  
3 contact tracing procedures and any additional infection-control  
4 measures that are reasonable in light of the work performed at the  
5 worksite and the rate of infection in the surrounding community.

6 (b) "Disinfecting products" means products designed to  
7 disinfect or sanitize an individual, workplace, or protective  
8 equipment and used or consumed to prevent the spread of COVID-19.  
9 Disinfecting products include, but are not limited to,  
10 antibacterial soap, disinfecting spray, disinfecting wipes, and  
11 hand sanitizer.

12 (c) "Personal protective equipment and supplies" means  
13 protective equipment, disinfecting products, and plexiglass or  
14 similar property used as a barrier to reduce or prevent exposure to  
15 COVID-19 including plexiglass or similar property that is affixed  
16 to or made a structural part of real estate.

17 (d) "Protective equipment" means items for human wear and  
18 designed as protection of the wearer against exposure to COVID-19,  
19 but not suitable for general use. Protective equipment includes,  
20 but is not limited to, breathing masks, face shields, respirators,  
21 protective gloves, and safety glasses and goggles.

22 Enacting section 1. This amendatory act is retroactive and  
23 applies retroactively beginning March 10, 2020.

