

Act No. 145
Public Acts of 2019
Approved by the Governor
December 12, 2019

Filed with the Secretary of State
December 12, 2019

EFFECTIVE DATE: December 12, 2019

**STATE OF MICHIGAN
100TH LEGISLATURE
REGULAR SESSION OF 2019**

Introduced by Reps. Webber, Afendoulis, Tate and Yancey

ENROLLED HOUSE BILL No. 4542

AN ACT to amend 1933 PA 167, entitled “An act to provide for the raising of additional public revenue by prescribing certain specific taxes, fees, and charges to be paid to the state for the privilege of engaging in certain business activities; to provide, incident to the enforcement thereof, for the issuance of licenses to engage in such occupations; to provide for the ascertainment, assessment and collection thereof; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act,” (MCL 205.51 to 205.78) by adding section 2c.

The People of the State of Michigan enact:

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).

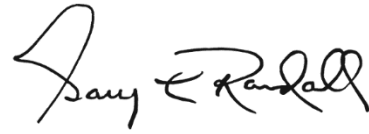
(6) Notwithstanding anything else in this section, a seller that makes no sales at retail is not required to obtain a license under this act or file returns. A seller that makes both sales at retail and sales for purposes of resale shall obtain a license under this act, file required returns, and remit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

(7) As used in this section:

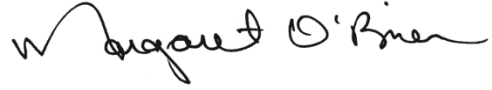
(a) “Marketplace facilitator” means that term as defined in section 2d.

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

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved _____

Governor