

HOUSE BILL NO. 4086

February 02, 2021, Introduced by Reps. Cynthia Johnson, Tyrone Carter and Jones and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4ii.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 4ii. (1) A person subject to the tax under this act may
2 exclude from the gross proceeds used for the computation of the tax
3 the sale at retail of marihuana and marihuana-infused product to a
4 registered qualifying patient.
5 (2) As used in this section, "marihuana", "marihuana-infused

1 product", and "registered qualifying patient" mean those terms as
2 defined in section 102 of the medical marihuana facilities
3 licensing act, 2016 PA 281, MCL 333.27102.