

HOUSE BILL NO. 5684

January 25, 2022, Introduced by Reps. Brann and Hornberger and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled
"Use tax act,"
(MCL 205.91 to 205.111) by adding section 4gg.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4gg. (1) The storage, use, or consumption of qualified
2 pet food is exempt from the tax under this act.

3 (2) As used in this section:

4 (a) "Commercial feed" means that term as defined in section 3
5 of the feed law, 1975 PA 120, MCL 287.523.

6 (b) "Pet food" means that term as defined in section 3 of the

1 feed law, 1975 PA 120, MCL 287.523.

2 (c) "Qualified pet food" includes pet food and specialty pet
3 food.

4 (d) "Specialty pet" means that term as defined in section 3 of
5 the feed law, 1975 PA 120, MCL 287.523.

6 (e) "Specialty pet food" means any commercial feed prepared
7 and distributed for consumption by specialty pets.

8 Enacting section 1. This amendatory act takes effect 90 days
9 after the date it is enacted into law.