

MICHIGAN DEPARTMENT OF TREASURY

STATE TREASURER

NOTICE OF PUBLIC HEARING

ADMINISTRATIVE RULES 2020-019 TY

SPECIFIC SALES AND USE TAX RULES

The Michigan Department of Treasury Bureau of Tax Policy will hold a public hearing at the following time and place to receive comments by interested persons on the amendment of R 205.127 of the Specific Sales and Use Tax Rules to define the phrase “bottled water” by adopting the Streamlined Sales and Use Tax Act’s definition. The public hearing will be held via Microsoft Teams if Executive Order 2020-75 is extended.

Date: July 8, 2020

Time: 1:00 p.m. – 3:00 p.m.

Location: State Treasurer’s Board Room, First Floor
Richard H. Austin Building
430 West Allegan Street
Lansing, Michigan 48922

Interested parties may also submit written comments on the rule to the Department of Treasury, Bureau of Tax Policy, Tax Policy Division, Attn: David Matelski, P.O. Box 30828, Lansing, Michigan 48909, or by facsimile to 517-241-4267, or electronically to Treas_Tax_Policy@michigan.gov by no later than 5:00 p.m. on July 8, 2020.

Michigan is a member of the Streamlined Sales and Use Tax Agreement (SSUTA). Under the terms of the SSUTA, if a member state’s sales/use tax rules use a word or phrase that is defined in the SSUTA’s Library of Definitions that state must also define that word or phrase using the SSUTA definition in its rules. See SSUTA Article III, Section 327. Michigan uses the phrase “bottled water” in R 205.127, MCL 205.54d, and MCL 205.94 without providing a definition of the phrase. Michigan can correct this possible noncompliance with SSUTA by adding the SSUTA definition of “bottled water” to R 205.127. The amendment to the rule will also provide clarity to businesses and persons regarding what constitutes non-taxable bottled water.

The amendment to R 205.127 is promulgated by authority conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 205.3. The rule will take effect immediately upon filing with the Secretary of State.

The rule is published on the Michigan Government website at <http://www.michigan.gov/moahr> and will be in the July 1, 2020 issue of the Michigan Register. Copies of the draft rule may also be obtained by mail or electronic request at the addresses above.

Persons with disabilities requiring accommodation for effective participation in the hearing should telephone Debbie Lange at 517-335-7478 at least one week before the hearing.

***In the event that Executive Order 2020-75 is extended**, to mitigate the spread of COVID-19 by practicing social-distancing measures, **the public hearing will be held virtually via Microsoft Teams in order to receive public comments.** In accordance with Governor Whitmer and the Michigan Department of Health and Human Services' [recommendations designed to help prevent the spread of Coronavirus Disease 2019 \(COVID-19\)](#), the virtual public hearing will occur in lieu of the in-person hearing scheduled to occur at the Austin Building on July 8, 2020. If the Executive Order is extended allowing for a virtual hearing, the Treasury Bureau of Tax Policy will post that information on its website.

All members of the public may attend and participate in this meeting by visiting the following web link or dialing the number below at the time of the meeting.

Web Link: https://teams.microsoft.com/l/meetup-join/19%3ameeting_NDY1Mzg4ZDUtY2QwZS00YWVmLWlwNDktMjk0NzY0MzE3Y2Vm%40thread.v2/0?context=%7b%22Tid%22%3a%22d5fb7087-3777-42ad-966a-892ef47225d1%22%2c%22Oid%22%3a%2239429f4e-f3fb-4875-9fd6-fbfc7f5ebbb8%22%7d

Phone number: 248-509-0316

When prompted, please enter the following conference ID: **534 927 714#**

In the event of a disconnection caused by the meeting host, the public hearing will be deemed in recess. Every effort will be made to reestablish a publicly accessible connection. If the host is unable to do so within a period of 30 minutes from the time of the disconnection, the public hearing will adjourn and not address any new business. The public hearing will not recess or adjourn due to technical or other issues experienced by individual members of the public that render them unable to attend or participate in the meeting.

To allow for broad public attendance and participation, including for persons with disabilities, members of the public may access this meeting by both web and phone and provide either oral or written comments. Closed captioning will be provided, when available. Members of the public who are speech or hearing impaired may also attend and participate in this meeting by dialing 7-1-1 and using the Michigan Relay service. More information about this service may be found at https://www.michigan.gov/mpsc/0,9535,7-395-93308_93325_93425_94040_94041---,00.html.

People with disabilities requiring additional accommodations (such as materials in alternative format) in order to participate in the meeting, or those that have questions should contact the department at Treas_Tax_Policy@michigan.gov