

**Hilco Industrial, LLC
Michigan Sales Tax Rules Summary**

**Cereal/Granola Processing Facility
4444 52nd St. SE
Kentwood, MI 49512
Sale Type: Online, 6/5/19**

Asset Type: Form/Fill/Seal Machines, Case Erector & Packers, Metal Detectors & Check Weighers, Kettles, Support Equipment and More

Sales of machinery and equipment at this auction are not subject to MI sales tax.

Auctions - A rule provides that auctioneers, agents, factors, or brokers selling tangible personal property on a repeated basis from a fixed location are retailers regardless of whether the sales are on their own behalf or for a principal. However, when an auctioneer is hired by a manufacturer, farmer, or householder **to act as an agent in the sale of property at the owner's premises, the auctioneer will not be liable for the tax** unless the auctioneer actually purchases the merchandise and then sells it on his or her own behalf. (R205.53, Mich. Admin. Code)

Motor Vehicles - Sales of motor vehicles are subject to the 6% MI sales tax, which must be paid to the Secretary of State before the vehicle is titled. The sales tax will not be collected from the buyer. The buyer pays the tax directly to the Secretary of State.

Isolated or occasional sales - A taxable retail sale does not include an isolated transaction by a person who is not licensed (or required to be licensed), in which tangible personal property is offered for sale, sold, transferred, and delivered by the owner. The exemption is lost when the sale is made in the ordinary course of repeated and successive transactions of like character. [Mich. Comp. Laws Ann. §205.54d(j) ; Mich. Admin. Code R205.13 .]

A sale made outside of the ordinary course of the seller's business is exempt. [Mich. Comp. Laws Ann. §205.54d(i) .]



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