

Hilco Industrial, LLC
Michigan Sales Tax Rules Summary
Wittorp Manufacturing
1840 Foundation Dr.
Niles, MI 49120

Sale Type: Online sale
Asset Type: Complete CNC Machining Facility

Sales 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)

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