

Act No. 376
Public Acts of 1988
Approved by the Governor
December 20, 1988
Filed with the Secretary of State
December 21, 1988

**STATE OF MICHIGAN
84TH LEGISLATURE
REGULAR SESSION OF 1988**

Introduced by Reps. Browne, Bryant, Hart, Porreca, Hoffman, Emmons, Brown, Gagliardi, Rocca, Spaniola, Clack, Farhat, Niederstadt, Gire, Dobronski, Weeks, Dutko, Varga, Sofio, Miller and Munsell

ENROLLED HOUSE BILL No. 4336

AN ACT to amend section 10 of Act No. 94 of the Public Acts of 1937, entitled as amended "An act to provide for the levy, assessment and collection of a specific excise tax on the storage, use or consumption in this state of tangible personal property and certain services; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act," as amended by Act No. 165 of the Public Acts of 1980, being section 205.100 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 10 of Act No. 94 of the Public Acts of 1937, as amended by Act No. 165 of the Public Acts of 1980, being section 205.100 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 10. (1) The tax imposed by this act shall be administered by the revenue commissioner under Act No. 122 of the Public Acts of 1941, as amended, being sections 205.1 to 205.31 of the Michigan Compiled Laws, and this act. In case of conflict between Act No. 122 of the Public Acts of 1941, as amended, and this act, the provisions of this act shall apply.

(2) Rules shall be promulgated under this act pursuant to the administrative procedures act of 1969, Act No. 306 of the Public Acts of 1969, as amended, being sections 24.201 to 24.328 of the Michigan Compiled Laws.

(3) Claims for refund pursuant to the 1988 amendatory act amending section 2 shall be filed not later than March 31, 1989. The approved refunds shall be paid without interest. The department shall not pay refunds totaling more than \$1,000,000.00 in any 1 fiscal year, unless the single business tax act, Act No. 228 of the Public Acts of 1975, being sections 208.1 to 208.145 of the Michigan Compiled Laws, is amended to impose a 1-year surcharge on the business activity of contract construction to recover the cost of the refunds.

This act is ordered to take immediate effect.

.....
Clerk of the House of Representatives.

.....
Secretary of the Senate.

Approved.....

.....
Governor.