

HOUSE BILL No. 4550

March 13, 1991, Introduced by Reps. Baade, Wallace, Anthony, Gire, Gubow, Joe Young, Jr., Byrum, Harder, Knight, Dobronski, Olshove, Yokich and Clarke and referred to the Committee on Military and Veterans' Affairs.

A bill to amend section 18 of Act No. 119 of the Public Acts of 1980, entitled

"Motor carrier fuel tax act,"

being section 207.228 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 18 of Act No. 119 of the Public Acts of
2 1980, being section 207.228 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 18. (1) If the tax imposed by this act is not paid on
5 the date it is required to be paid under section 2, the depart-
6 ment shall cause an assessment to be made on the motor carrier
7 pursuant to section 12. If the tax imposed by this act is not
8 paid within 30 days after the assessment is made, the department
9 may issue a warrant or levy under the official seal of that
10 office. HOWEVER, IF THE PERSON WHO OWES THE TAX IMPOSED BY THIS

1 ACT IS A MEMBER OF A RESERVE COMPONENT OF THE ARMED FORCES OF THE
2 UNITED STATES IN ACTIVE SERVICE OR A MEMBER OF THE NATIONAL GUARD
3 OF THE UNITED STATES IN ACTIVE FEDERAL SERVICE, THE DEPARTMENT
4 SHALL NOT ISSUE A WARRANT OR LEVY UNDER THE OFFICIAL SEAL OF THAT
5 OFFICE TO COLLECT THE TAX FROM THE MEMBER DURING THAT SERVICE AND
6 UNTIL THE EXPIRATION OF 180 DAYS AFTER THE TERMINATION OF THAT
7 SERVICE. The commissioner, or a person designated by the commis-
8 sioner, through a state officer authorized to serve process,
9 shall levy upon and sell the real and personal, tangible and
10 intangible, property of the person, without exemption, which is
11 found within this state for the payment of the taxes due with the
12 added penalties, interest, and the cost of executing the
13 warrant. The state officer charged with serving the warrant
14 shall return the warrant to the department and pay to the depart-
15 ment the money collected within the time specified in the war-
16 rant, which shall not be less than 20 nor more than 90 days from
17 the date of the warrant.

18 (2) The state officer who serves a warrant issued pursuant
19 to subsection (1) shall proceed upon the warrant in all respects,
20 with like effect, and in the same manner as is prescribed by law
21 in respect to executions issued against property upon judgments
22 by a court of this state. However, an indemnity bond shall not
23 be required or demanded of a state officer serving this warrant.

24 (3) The department may bid for and purchase any property
25 sold pursuant to this act. If property sold pursuant to this act
26 is acquired by this state, the department may, with the approval

1 of the state administrative board, dispose of, and convey title
2 to, the property by public or private sale.

3 (4) This act shall not forfeit or waive rights of the
4 department to collect taxes by an action upon a bond that may be
5 filed with the department pursuant to section 5, or by court
6 action or other proceeding. If a court action, action upon a
7 bond, or other proceeding is instituted for the collection of the
8 tax imposed by this act, the court action, action upon a bond, or
9 other proceeding shall not waive the right to proceed to fore-
10 close a lien acquired pursuant to this act. Actions arising out
11 of the construction or enforcement of this act may be brought in
12 the circuit court in the county of Ingham.