



Olds Plaza Building, 10th Floor
Lansing, Michigan 48909
Phone: 517/373-6466

TELEPHONE USE TAX REFUNDS

House Bill 5027
Sponsor: Rep. Dan Gustafson
Committee: Taxation

Complete to 10-1-93

A SUMMARY OF HOUSE BILL 5027 AS INTRODUCED 9-15-93

The bill would amend the Use Tax Act to establish conditions for the payment of refunds due taxpayers as a result of the state appeals court ruling in GTE Sprint Communications Corp. v. Michigan Department of Treasury.

Under the bill, a claim for a refund would have to be filed no later than January 1, 1994, by the entity that paid the tax for interstate access telephone services (i.e., a telecommunications carrier). The refund would be for taxes paid from August 1, 1988, through January 1, 1991. Refunds would be paid without interest in 12 monthly installments beginning in the month a carrier began applying the refunds to the billings of its Michigan interstate subscribers in a manner consistent with requirements of the Federal Communications Commission.

MCL 205.100

House Bill 5027 (10-1-93)