

Act No. 263
Public Acts of 1993
Approved by the Governor
December 14, 1993
Filed with the Secretary of State
December 14, 1993

**STATE OF MICHIGAN
87TH LEGISLATURE
REGULAR SESSION OF 1993**

Introduced by Reps. Gustafson and Bullard

ENROLLED HOUSE BILL No. 5027

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. 376 of the Public Acts of 1988, 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. 376 of the Public Acts of 1988, 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 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.

(4) A claim for a refund pursuant to the final decision of the Michigan court of appeals in the case of GTE Sprint Communications Corp. v Michigan Department of Treasury, 179 Mich App 276, 1989, LV DEN 436 Mich 874, 1990, shall be filed not later than January 1, 1994 by a person that paid the tax under this act for interstate access telephone services for the period beginning August 1, 1988 through January 1, 1991. The approved refund shall be paid without interest. The department shall pay the refund in 12 equal installments commencing in the month that the person begins applying the refunds to the billings of its current Michigan interstate subscribers in a manner consistent with the requirements of the federal communications commission.

This act is ordered to take immediate effect.

Co-Clerk of the House of Representatives.

Secretary of the Senate.

Approved -----

Governor.