



HOUSE BILL No. 5688

June 22 1994, Introduced by Rep Shugars and referred to the Committee on Taxation

A bill to amend section 5 of Act No 94 of the Public Acts of 1937, entitled as amended

'Use tax act,

being section 205 95 of the Michigan Compiled Laws

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Section 5 of Act No 94 of the Public Acts of
2 1937, being section 205 95 of the Michigan Compiled Laws, is
3 amended to read as follows

4 Sec 5 (1) ~~(a)~~ Every person ~~when~~ engaged in the busi-
5 ness of selling tangible personal property for storage, use, or
6 other consumption in this state, shall register with the depart-
7 ment and give the name and address of each agent operating in
8 this state, the location of any and all distribution or sales
9 houses or offices, or other places of business in this state and
10 ~~such~~ other information ~~as~~ the department may require ~~with~~

1 ~~respect to matters~~ pertinent to the enforcement of this act but
2 it ~~shall~~ IS not ~~be~~ necessary for a seller holding a license
3 ~~obtained~~ pursuant to the ~~provisions of~~ GENERAL SALES TAX ACT,
4 Act No 167 of the Public Acts of 1933 as amended BEING SEC-
5 TIONS 205 51 TO 205 78 to register with the department ~~as pro-~~
6 ~~vided in~~ UNDER this act Every such seller shall collect the
7 tax imposed by this act from the consumer

8 (2) ~~(b)~~ The corporation and securities commission shall
9 not issue to any foreign corporation engaged in the business of
10 selling tangible personal property a certificate of authority to
11 do business in this state or approve and file the proposed arti-
12 cles of incorporation submitted to it by any domestic corporation
13 authorizing or permitting ~~such~~ THAT corporation to conduct any
14 business of selling of tangible personal property unless ~~such~~
15 THE corporations ~~shall~~ submit with an application for ~~said~~
16 THE certificate of authority or proposed articles of incorpora-
17 tion, an application for registration of ~~said~~ THE corporation
18 under ~~the provisions of~~ this act or an application for A
19 license under ~~the provisions of~~ Act No 167 of the Public Acts
20 of 1933, as amended which application shall be transmitted to
21 the department by ~~said~~ THE corporation and securities
22 commission

23 ~~The corporation and securities commission shall withhold~~
24 ~~the issuance of any certificate of dissolution or withdrawal in~~
25 ~~the case of any corporation organized under the laws of this~~
26 ~~state or organized under the laws of another state and admitted~~
27 ~~to do business in this state until the receipt of a notice from~~

~~1 the department to the effect that all taxes levied under this act~~
~~2 against any such corporation have been paid, or until it shall be~~
~~3 notified by the department that the applicant is not indebted for~~
~~4 any taxes levied hereunder~~