

Act No. 50  
Public Acts of 1996  
Approved by the Governor  
February 25, 1996  
Filed with the Secretary of State  
February 26, 1996

**STATE OF MICHIGAN  
88TH LEGISLATURE  
REGULAR SESSION OF 1996**

Introduced by Rep. McManus

# **ENROLLED HOUSE BILL No. 5301**

AN ACT to amend section 13 of Act No. 122 of the Public Acts of 1941, entitled as amended "An act to establish a revenue division of the department of treasury; to prescribe its powers and duties as the revenue collection agency of the state; to prescribe certain powers and duties of the state treasurer; to create the position and to define the powers and duties of the state commissioner of revenue; to provide for the transfer of powers and duties now vested in certain other state boards, commissions, departments and offices; to prescribe certain duties of and require certain reports from the department of treasury; to provide procedures for the payment, administration, audit, assessment, levy of interests or penalties on, and appeals of taxes and tax liability; to provide an appropriation; to abolish the state board of tax administration; and to declare the effect of this act," being section 205.13 of the Michigan Compiled Laws.

*The People of the State of Michigan enact:*

Section 1. Section 13 of Act No. 122 of the Public Acts of 1941, being section 205.13 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 13. The department of treasury shall administer and enforce the following laws as amended and shall succeed to and is hereby vested with all of the powers, duties, functions, responsibilities, and jurisdiction now or hereafter conferred upon:

(a) State board of tax administration, by the general sales tax act, Act No. 167 of the Public Acts of 1933, being sections 205.51 to 205.78 of the Michigan Compiled Laws, and by the use tax act, Act No. 94 of the Public Acts of 1937, being sections 205.91 to 205.111 of the Michigan Compiled Laws.

(b) Auditor general, by Act No. 282 of the Public Acts of 1905, being sections 207.1 to 207.21 of the Michigan Compiled Laws, and by the Michigan estate tax act, Act No. 188 of the Public Acts of 1899, being sections 205.201 to 205.256 of the Michigan Compiled Laws.

(c) State tax commission, by Act No. 48 of the Public Acts of 1929, being sections 205.301 to 205.317 of the Michigan Compiled Laws, and by Act No. 301 of the Public Acts of 1939, being sections 205.131 to 205.147 of the Michigan Compiled Laws.

(d) State tax commission, by section 61524 of part 615 (supervisor of wells) of the natural resources and environmental protection act, Act No. 451 of the Public Acts of 1994, being section 324.61524 of the Michigan Compiled Laws.

(e) The commission shall also succeed to and is hereby vested with all of the powers, duties, functions, responsibilities, and jurisdiction of the corporation and securities commission over the enforcement, investigation, and collection of past due and delinquent corporate privilege and franchise fees and license fees of any nature. The corporation and securities commission shall, whenever requested by the department, report to said department the

names of all delinquent corporations and delinquent licensees, and the department shall be charged with the collection of all fees and licenses covered in such reports.

(f) The department shall succeed to and is hereby vested with all powers, duties, functions, responsibilities, and jurisdiction of the attorney general over the collection of all past due money and accounts which are owing to the state of Michigan or any department, commission, or institution thereof, heretofore vested in the attorney general by Act No. 375 of the Public Acts of 1927, being sections 14.131 to 14.134 of the Michigan Compiled Laws.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved -----

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Governor.