



# HOUSE BILL No. 5301

October 25, 1995, Introduced by Rep. McManus and referred to the Committee on Conservation, Environment and Great Lakes.

A bill 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:

1 Section 1. Section 13 of Act No. 122 of the Public Acts of  
2 1941, being section 205.13 of the Michigan Compiled Laws, is  
3 amended to read as follows:

1       Sec. 13. ~~Administration of tax laws herein transferred to~~  
 2 ~~department of revenue in succession to other agencies.~~ The  
 3 department OF TREASURY shall administer and enforce the following  
 4 laws as amended and shall succeed to and is hereby vested with  
 5 all of the powers, duties, functions, responsibilities, and  
 6 jurisdiction now or hereafter conferred upon:

7       (a) State board of tax administration, by THE GENERAL SALES  
 8 TAX ACT, Act No. 167 of the Public Acts of 1933, ~~as amended,~~  
 9 being sections 205.51 to 205.78 ~~, inclusive,~~ of the MICHIGAN  
 10 Compiled Laws, ~~of 1948 (general sales tax), also~~ AND by THE  
 11 USE TAX ACT, Act No. 94 of the Public Acts of 1937, being sec-  
 12 tions 205.91 to 205.111 ~~, inclusive,~~ of the MICHIGAN Compiled  
 13 Laws. ~~of 1948 (use tax).~~

14       (b) Auditor general, by Act No. 282 of the Public Acts of  
 15 1905, being sections 207.1 to 207.21 ~~, inclusive,~~ of the  
 16 MICHIGAN Compiled Laws, ~~of 1948, as amended (utilities assessed~~  
 17 ~~by the state board of assessors),~~ AND by THE MICHIGAN ESTATE TAX  
 18 ACT, Act No. 188 of the Public Acts of 1899, being sections  
 19 205.201 to ~~205.221, inclusive,~~ 205.256 of the MICHIGAN Compiled  
 20 Laws. ~~of 1948, as amended (inheritance tax), by Act No. 70 of~~  
 21 ~~the Public Acts of 1911, being sections 207.51 to 207.53, inclu-~~  
 22 ~~sive, of the Compiled Laws of 1948 (steamship tonnage).~~

23       (c) State tax commission, by Act No. 48 of the Public Acts  
 24 of 1929, being sections 205.301 to ~~205.315, inclusive,~~ 205.317  
 25 of the MICHIGAN Compiled Laws, ~~of 1948 (severance of petroleum~~  
 26 ~~and natural gas),~~ AND by Act No. 301 of the Public Acts of

1 1939, being sections 205.131 to 205.147 ~~inclusive~~ of the  
2 MICHIGAN Compiled Laws. ~~of 1948 (intangible tax).~~

3 ~~(d) Secretary of state, by Act No. 265 of the Public Acts~~  
4 ~~of 1933, as amended, being sections 205.401 to 205.413, inclu-~~  
5 ~~sive, of the Compiled Laws of 1948 (chain store tax).~~

6 (D) ~~(e)~~ State tax commission, by section ~~22 of Act No.~~  
7 ~~61 of the Public Acts of 1939, being section 319.22 of the~~  
8 ~~Compiled Laws of 1948 (oil privilege fee)~~ 61524 OF PART 615  
9 (SUPERVISOR OF WELLS) OF THE NATURAL RESOURCES AND ENVIRONMENTAL  
10 PROTECTION ACT, ACT NO. 451 OF THE PUBLIC ACTS OF 1994, BEING  
11 SECTION 324.61524 OF THE MICHIGAN COMPILED LAWS.

12 (E) ~~(f)~~ The commission shall also succeed to and is hereby  
13 vested with all of the powers, duties, functions,  
14 responsibilities, and jurisdiction of the corporation and securi-  
15 ties commission over the enforcement, investigation, and collec-  
16 tion of past due and delinquent corporate privilege and franchise  
17 fees and license fees of any nature. The corporation and securi-  
18 ties commission shall, whenever requested by the department,  
19 report to said department the names of all delinquent corpora-  
20 tions and delinquent licensees, and the department shall be  
21 charged with the collection of all fees and licenses covered in  
22 such reports.

23 ~~(g) The commission shall succeed to and is hereby vested~~  
24 ~~with all the powers, duties, functions, responsibilities and~~  
25 ~~jurisdiction of the state treasurer over the collection of delin-~~  
26 ~~quent premium taxes from foreign insurance companies, heretofore~~  
27 ~~vested in the state treasurer by sections 512.19 and 512.20 of~~

1 ~~the Compiled Laws of 1948, being sections 19 and 20 of part 2,~~  
2 ~~chapter 2 of Act No. 256 of the Public Acts of 1917.~~

3 (F) ~~(h)~~ The department shall succeed to and is hereby  
4 vested with all powers, duties, functions, responsibilities, and  
5 jurisdiction of the attorney general over the collection of all  
6 past due ~~moneys~~ MONEY and accounts which are owing to the state  
7 of Michigan or any department, commission, or institution there-  
8 of, heretofore vested in the attorney general by Act No. 375 of  
9 the Public Acts of 1927, being sections 14.131 to 14.134 ~~7~~  
10 ~~inclusive,~~ of the MICHIGAN Compiled Laws. ~~of 1948.~~