

# HOUSE BILL No. 6018

September 15, 1998, Introduced by Rep. Profit and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
by amending section 5 (MCL 205.95).

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 5. (1) ~~(a)~~ Every person when engaged in the business  
2 of selling tangible personal property for storage, use or other  
3 consumption in this state, shall register with the department and  
4 give the name and address of each agent operating in this state,  
5 the location of any and all distribution or sales houses or  
6 offices, or other places of business in this state and ~~such~~  
7 other information ~~as~~ the department ~~may require~~ REQUIRES with  
8 respect to matters pertinent to the enforcement of this act, ~~but~~  
9 ~~it shall not be necessary for a seller holding~~ UNLESS THE PERSON  
10 HAS a license obtained ~~pursuant to the provisions of Act No.~~  
11 ~~167 of the Public Acts of 1933, as amended, to register with the~~

1 ~~department as provided in this act~~ UNDER THE GENERAL SALES TAX  
2 ACT, 1933 PA 167, MCL 205.51 TO 205.78. Every ~~such~~ seller  
3 shall collect the tax imposed by this act from the consumer.

4 (2) ~~(b)~~ The corporation and securities commission shall  
5 not issue to any foreign corporation OR LIMITED LIABILITY COMPANY  
6 engaged in the business of selling tangible personal property a  
7 certificate of authority to do business in this state or approve  
8 and file the proposed articles of incorporation submitted to it  
9 by any domestic corporation OR LIMITED LIABILITY COMPANY autho-  
10 rizing or permitting ~~such~~ THAT corporation OR LIMITED LIABILITY  
11 COMPANY to conduct any business of selling of tangible personal  
12 property unless ~~such corporations shall submit~~ THAT CORPORATION  
13 OR LIMITED LIABILITY COMPANY SUBMITS with an application for  
14 ~~said~~ THE certificate of authority or proposed articles of  
15 incorporation ~~,~~ an application for registration of ~~said~~ THE  
16 corporation OR LIMITED LIABILITY COMPANY under the provisions of  
17 this act, or an application for license under the ~~provisions of~~  
18 Act No. ~~167 of the Public Acts of 1933, as amended~~ GENERAL  
19 SALES TAX ACT, 1933 PA 167, MCL 205.51 TO 205.78, which applica-  
20 tion shall be transmitted to the department by ~~said~~ THE corpo-  
21 ration and securities commission.

22 (3) The corporation and securities commission shall withhold  
23 the issuance of any certificate of dissolution or withdrawal ~~in~~  
24 ~~the case of~~ FOR any corporation OR LIMITED LIABILITY COMPANY  
25 organized under the laws of this state or organized under the  
26 laws of another state and admitted to do business in this state  
27 until ~~the receipt of a~~ RECEIVING notice from the department ~~to~~

1 ~~the effect~~ that all taxes levied under this act against ~~any~~  
2 ~~such~~ THE corporation OR LIMITED LIABILITY COMPANY have been  
3 paid, or ~~until it shall be notified by the department~~ that the  
4 applicant is not indebted for any taxes levied ~~hereunder~~ UNDER  
5 THIS ACT.