

SENATE BILL NO. 582

May 6, 1999, Introduced by Senator BULLARD and referred to the
Committee on Finance.

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

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

5 (2) ~~(b)~~ The corporation and securities commission shall
6 not issue to any foreign corporation OR FOREIGN LIMITED LIABILITY
7 COMPANY engaged in the business of selling tangible personal
8 property a certificate of authority to do business in this state
9 or approve and file the proposed articles of incorporation sub-
10 mitted to it by any domestic corporation OR LIMITED LIABILITY
11 COMPANY authorizing or permitting ~~such~~ THAT corporation OR
12 LIMITED LIABILITY COMPANY to conduct any business of selling of
13 tangible personal property unless ~~such corporations shall~~
14 ~~submit~~ THAT CORPORATION OR LIMITED LIABILITY COMPANY SUBMITS
15 with an application for ~~said~~ THE certificate of authority or
16 proposed articles of incorporation ~~—~~ an application for regis-
17 tration of ~~said~~ THE corporation OR LIMITED LIABILITY COMPANY
18 under the provisions of this act, or an application for license
19 under the ~~provisions of Act No. 167 of the Public Acts of 1933,~~
20 ~~as amended, which application shall be transmitted to the depart-~~
21 ~~ment by said~~ GENERAL SALES TAX ACT, 1933 PA 167, MCL 205.51 TO
22 205.78. THE corporation and securities commission SHALL TRANSMIT
23 THAT APPLICATION TO THE DEPARTMENT.

24 (3) The corporation and securities commission shall withhold
25 the issuance of any certificate of dissolution or withdrawal ~~in~~
26 ~~the case of~~ FOR any corporation OR LIMITED LIABILITY COMPANY
27 organized under the laws of this state or organized under the

1 laws of another state and admitted to do business in this state
2 until ~~the receipt of a~~ RECEIVING notice from the department ~~to~~
3 ~~the effect~~ that all taxes levied under this act against ~~any~~
4 ~~such~~ THE corporation OR LIMITED LIABILITY COMPANY have been
5 paid, or ~~until it shall be notified by the department~~ that the
6 applicant is not indebted for any taxes levied ~~hereunder~~ UNDER
7 THIS ACT.