Act No. 149
Public Acts of 2000
Approved by the Governor
June 7, 2000
Filed with the Secretary of State
June 7, 2000
EFFECTIVE DATE: June 7, 2000

STATE OF MICHIGAN
90TH LEGISLATURE
REGULAR SESSION OF 2000

Introduced by Reps. Richner, Tesanovich, Birkholz, Howell, Kuipers, Ehardt, LaSata, Middaugh, Julian, Bishop, Hager, Voorhees, Bovin and Sanborn

ENROLLED HOUSE BILL No. 4664

AN ACT to amend 1933 PA 167, entitled "An act to provide for the raising of additional public revenue by prescribing certain specific taxes, fees, and charges to be paid to the state for the privilege of engaging in certain business activities; to provide, incident to the enforcement thereof, for the issuance of licenses to engage in such occupations; to provide for the ascertainment, assessment and collection thereof; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act," (MCL 205.51 to 205.78) by adding section 10.

The People of the State of Michigan enact:

Sec. 10. (1) If a taxpayer refunds or provides a credit for all or a portion of the amount of the purchase price of returned tangible personal property within the time period for returns stated in the taxpayer's refund policy or 180 days after the initial sale, whichever is sooner, the taxpayer shall also refund or provide a credit for the tax levied under this act that the taxpayer added to all or that portion of the amount of the purchase price that is refunded or credited.

(2) If a taxpayer tenders an amount to a buyer under section 10a of the pricing and advertising of consumer items act, 1976 PA 449, MCL 445.360a, the taxpayer shall refund the tax levied under this act on the difference between the price stamped or affixed to the item and the price charged.

This act is ordered to take immediate effect.

Gary L Randall

Clerk of the House of Representatives.

Carol Morey Viventi

Secretary of the Senate.

Approved ______________________________

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Governor.