

SB 593, As Passed Senate, May 1, 2002

SUBSTITUTE FOR
SENATE BILL NO. 593
(As amended April 30, 2002)

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
by amending section 15 (MCL 205.65), as amended by 1993 PA 325.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 15. (1) ~~The department shall withhold the issuance of~~
2 ~~any certificate of dissolution or withdrawal of any corporation~~
3 ~~organized under the laws of this state or organized under the~~
4 ~~laws of another state and admitted to do business in this state~~
5 ~~until all taxes levied under this act against the corporation~~
6 ~~have been paid, or until it is determined the applicant is not~~
7 ~~indebted for any taxes levied under this act.~~ A DOMESTIC CORPO-
8 RATION OR A FOREIGN CORPORATION AUTHORIZED TO TRANSACT BUSINESS
9 IN THIS STATE THAT SUBMITS A CERTIFICATE OF DISSOLUTION OR
10 REQUESTS A CERTIFICATE OF WITHDRAWAL FROM THIS STATE SHALL
11 REQUEST A CERTIFICATE FROM THE DEPARTMENT STATING THAT TAXES ARE NOT DUE

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1 [REDACTED] UNDER SECTION 27A OF 1941 PA 122, MCL 205.27A, NOT
2 MORE THAN 60 DAYS AFTER SUBMITTING THE CERTIFICATE OF DISSOLUTION
3 OR REQUESTING THE CERTIFICATE OF WITHDRAWAL. A CORPORATION THAT
4 DOES NOT REQUEST A CERTIFICATE STATING THAT TAXES ARE NOT DUE IS
5 SUBJECT TO THE SAME PENALTIES UNDER SECTION 24 OF 1941 PA 122,
6 MCL 205.24, THAT A TAXPAYER WOULD BE SUBJECT TO FOR FAILURE TO
7 FILE A RETURN.

8 (2) If a corporation licensed under this act fails for any
9 reason to file the required returns or to pay the tax due, any of
10 its officers having control, or supervision of, or charged with
11 the responsibility for making the returns and payments is person-
12 ally liable for the failure. The dissolution of a corporation
13 does not discharge an officer's liability for a prior failure of
14 the corporation to make a return or remit the tax due. The sum
15 due for the liability may be assessed and collected as provided
16 in sections 23 and 24 of ~~Act No. 122 of the Public Acts of 1941,~~
17 ~~being sections 205.23 and 205.24 of the Michigan Compiled Laws~~
18 1941 PA 122, MCL 205.23 AND 205.24.

19 Enacting section 1. This amendatory act does not take
20 effect unless Senate Bill No. 595 of the 91st Legislature is
21 enacted into law.