

SUBSTITUTE FOR
SENATE BILL NO. 594

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~~ A person ~~when~~ 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 sales
6 houses or offices ~~,~~ or other places of business in this state,
7 and ~~such~~ ANY other information ~~as~~ the department ~~may require~~
8 ~~with respect to matters pertinent~~ REQUIRES RELEVANT to the
9 enforcement of this act. ~~, but it shall not be necessary for~~
10 HOWEVER, a seller holding a license ~~obtained pursuant to the~~
11 ~~provisions of Act No. 167 of the Public Acts of 1933, as~~

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1 ~~amended,~~ UNDER THE GENERAL SALES TAX ACT, 1933 PA 167,
2 MCL 205.51 TO 205.78, IS NOT REQUIRED to register with the
3 department as provided in this act. Every ~~such~~ seller shall
4 collect the tax imposed by this act from the consumer.

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

22 ~~The corporation and securities commission shall withhold~~
23 ~~the issuance of any certificate of dissolution or withdrawal in~~
24 ~~the case of any corporation organized under the laws of this~~
25 ~~state or organized under the laws of another state and admitted~~
26 ~~to do business in this state until the receipt of a notice from~~
27 ~~the department to the effect that all taxes levied under this act~~

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~~1 against any such corporation have been paid, or until it shall be~~
~~2 notified by the department that the applicant is not indebted for~~
~~3 any taxes levied hereunder.~~

4 (3) A DOMESTIC CORPORATION OR A FOREIGN CORPORATION AUTHO-
5 RIZED TO TRANSACT BUSINESS IN THIS STATE THAT SUBMITS A CERTIFI-
6 CATE OF DISSOLUTION OR REQUESTS A CERTIFICATE OF WITHDRAWAL FROM
7 THIS STATE SHALL REQUEST A CERTIFICATE FROM THE DEPARTMENT STATING THAT
8 TAXES ARE NOT DUE [REDACTED] UNDER SECTION 27A OF 1941 PA 122, MCL
9 205.27A, NOT MORE THAN 60 DAYS AFTER SUBMITTING THE CERTIFICATE
10 OF DISSOLUTION OR REQUESTING THE CERTIFICATE OF WITHDRAWAL. A
11 CORPORATION THAT DOES NOT REQUEST A CERTIFICATE STATING THAT
12 TAXES ARE NOT DUE IS SUBJECT TO THE SAME PENALTIES UNDER SECTION
13 24 OF 1941 PA 122, MCL 205.24, THAT A TAXPAYER WOULD BE SUBJECT
14 TO FOR FAILURE TO FILE A RETURN.