

SENATE BILL No. 593

July 10, 2001, Introduced by Senator BULLARD and referred to the Committee on Finance.

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. (2) If a corpora-~~
8 ~~tion licensed under this act fails for any reason to file the~~
9 ~~required returns or to pay the tax due, any of its officers~~
10 ~~having control, or supervision of, or charged with the~~
11 ~~responsibility for making the returns and payments is personally~~

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1 liable for the failure. The dissolution of a corporation does
2 not discharge an officer's liability for a prior failure of the
3 corporation to make a return or remit the tax due. The sum due
4 for the liability may be assessed and collected as provided in
5 sections 23 and 24 of ~~Act No. 122 of the Public Acts of 1941,~~
6 ~~being sections 205.23 and 205.24 of the Michigan Compiled Laws~~
7 1941 PA 122, MCL 205.23 AND 205.24.

8 Enacting section 1. This amendatory act does not take
9 effect unless Senate Bill No. 595

10 of the 91st Legislature is enacted into
11 law.