

Act No. 255  
Public Acts of 2002  
Approved by the Governor  
May 1, 2002  
Filed with the Secretary of State  
May 1, 2002  
EFFECTIVE DATE: May 1, 2002

**STATE OF MICHIGAN  
91ST LEGISLATURE  
REGULAR SESSION OF 2002**

**Introduced by Reps. DeVuyst, Patterson, Howell, Bishop, Sheltroun, Sanborn, Richardville, Birkholz  
and Richner**

# **ENROLLED HOUSE BILL No. 4507**

AN ACT to amend 1937 PA 94, entitled "An act to provide for the levy, assessment and collection of a specific excise tax on the storage, use or consumption in this state of tangible personal property and certain services; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act," by amending section 5 (MCL 205.95).

*The People of the State of Michigan enact:*

Sec. 5. (a) Except as otherwise provided in this subsection, every person engaged in the business of selling tangible personal property for storage, use, or other consumption in this state shall register with the department and give the name and address of each agent operating in this state, the location of all distribution or sales houses or offices or other places of business in this state, and any other information that the department requires with respect to matters pertinent to the enforcement of this act. A seller holding a sales tax license obtained pursuant to the general sales tax act, 1933 PA 167, MCL 205.51 to 205.78, is not required to separately register with the department as provided in this act. Every such seller shall collect the tax imposed by this act from the consumer.

(b) The corporation, securities, and land development bureau of the department of consumer and industry services shall not issue to any foreign corporation engaged in the business of selling tangible personal property a certificate of authority to do business in this state or approve and file the proposed articles of incorporation submitted to it by any domestic corporation authorizing or permitting such corporation to conduct any business of selling of tangible personal property unless the corporation submits with the application for the certificate of authority or proposed articles of incorporation, an application for registration of the corporation under the provisions of this act or an application for a sales tax license under the provisions of the general sales tax act, 1933 PA 167, MCL 205.51 to 205.78, which application shall be transmitted to the department by the corporation, securities, and land development bureau of the department of consumer and industry services.

(c) The corporation, securities, and land development bureau of the department of consumer and industry services shall withhold the issuance of any certificate of dissolution or withdrawal in the case of any corporation organized under the laws of this state or organized under the laws of another state and admitted to do business in this state until the receipt of a notice from the department to the effect that all taxes levied under this act against that corporation have been paid, or until it is notified by the department that the applicant does not owe taxes levied under this act.

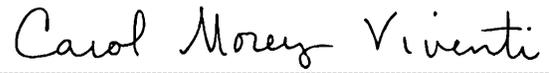
(d) A lessor may elect to pay use tax on receipts from the rental or lease of the tangible personal property in lieu of payment of sales or use tax on the full cost of the property at the time it is acquired. For tax years that begin after December 31, 2001, in order to make a valid election under this subsection, a lessor of tangible personal property that is an aircraft shall obtain a use tax registration by the earlier of the date set for the first payment of use tax under the lease or rental agreement or 90 days after the lessor first brings the aircraft into this state.

This act is ordered to take immediate effect.



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Clerk of the House of Representatives.



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Secretary of the Senate.

Approved .....

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Governor.