

HOUSE BILL No. 4568

April 10, 2003, Introduced by Rep. Zelenko and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
by amending section 15 (MCL 205.65), as amended by 2002 PA 579.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 15. ~~—(1)—~~ A domestic corporation or a foreign
2 corporation authorized to transact business in this state that
3 submits a certificate of dissolution or requests a certificate of
4 withdrawal from this state shall request a certificate from the
5 department stating that taxes are not due under section 27a of
6 1941 PA 122, MCL 205.27a, not more than 60 days after submitting
7 the certificate of dissolution or requesting the certificate of
8 withdrawal. A corporation that does not request a certificate
9 stating that taxes are not due is subject to the same penalties
10 under section 24 of 1941 PA 122, MCL 205.24, that a taxpayer
11 would be subject to for failure to file a return.

1 ~~(2) If a corporation licensed under this act fails for any~~
2 ~~reason to file the required returns or to pay the tax due, any of~~
3 ~~its officers having control, or supervision of, or charged with~~
4 ~~the responsibility for making the returns and payments is~~
5 ~~personally liable for the failure. The dissolution of a~~
6 ~~corporation does not discharge an officer's liability for a prior~~
7 ~~failure of the corporation to make a return or remit the tax~~
8 ~~due. The sum due for the liability may be assessed and collected~~
9 ~~as provided in sections 23 and 24 of 1941 PA 122, MCL 205.23 and~~
10 ~~205.24.~~

11 Enacting section 1. This amendatory act takes effect for
12 tax years that begin on and after January 1, 2003.