

Act No. 148  
Public Acts of 2007  
Approved by the Governor  
December 10, 2007  
Filed with the Secretary of State  
December 10, 2007  
EFFECTIVE DATE: December 10, 2007

**STATE OF MICHIGAN  
94TH LEGISLATURE  
REGULAR SESSION OF 2007**

**Introduced by Senator Brown**

# **ENROLLED SENATE BILL No. 845**

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 of that tax; to prescribe penalties; and to make appropriations," (MCL 205.91 to 205.111) by adding section 3e.

*The People of the State of Michigan enact:*

Sec. 3e. Beginning December 1, 2007, all of the following apply:

(a) A person that provides 1 or more of the services subject to the tax under this act pursuant to section 3d shall not collect the tax from any person that receives a service subject to the tax under this act pursuant to section 3d. Prior to the effective date of the amendatory act that added this section, if a person that provides 1 or more of the services subject to the tax under this act pursuant to section 3d collects the tax from a person that receives a service subject to the tax under this act pursuant to section 3d, the tax shall be returned to the person that received the service or remitted to the department and the person that received the service may file an application for a refund of the tax. The application shall be in a form prescribed by the department.

(b) A person that provides 1 or more of the services subject to the tax under this act pursuant to section 3d is not liable for any failure to collect the tax levied under this act on services subject to the tax under section 3d. However, if a person that provides 1 or more of the services subject to the tax under this act pursuant to section 3d collects the tax from a person that receives a service subject to the tax under this act pursuant to section 3d prior to the effective date of the amendatory act that added this section, the tax shall be remitted as provided in subdivision (a). If a person that provides 1 or more of the services subject to the tax under this act pursuant to section 3d fails to remit any tax collected from a person that receives a service subject to the tax under this act pursuant to section 3d prior to the effective date of the amendatory act that added this section, the person that collected the tax is subject to the penalties provided in section 16 unless the tax collected was returned to the person that received the service.

(c) The department of treasury shall not do any of the following:

(i) Collect the tax levied under this act from a person that provides 1 or more of the services subject to the tax under this act pursuant to section 3d. However, if a person that provides 1 or more of the services subject to the tax under this act pursuant to section 3d collects the tax from a person that receives a service subject to the tax under this act pursuant to section 3d prior to the effective date of the amendatory act that added this section and does not return or remit that tax as provided in subdivision (a), the department shall collect that tax. A person that receives a service subject to the tax under this act pursuant to section 3d and who paid that tax may apply for a refund of that tax as provided in subdivision (a).

(ii) Except as otherwise provided in subdivision (b), penalize a person that provides 1 or more of the services subject to the tax under this act pursuant to section 3d for failure to collect, return, or remit the tax levied under this act on services subject to the tax under section 3d.

This act is ordered to take immediate effect.

*Carol Morey Viventi*

Secretary of the Senate

*Richard J. Brown*

Clerk of the House of Representatives

Approved .....

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Governor