

HOUSE BILL NO. 6406

November 12, 2020, Introduced by Reps. Meerman and Steven Johnson and referred to the Committee on Government Operations.

A bill to amend 1990 PA 100, entitled
"City utility users tax act,"
by amending section 5 of chapter 2 (MCL 141.1165).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 CHAPTER 2
2 Sec. 5. (1) The administrator may adopt, amend, and repeal
3 rules relating to the administration and enforcement of this
4 ordinance, but not in conflict with the ordinance, subject to the

1 approval of the city governing body. ~~The~~ **Through December 31, 2021,**
2 **the** rules, amendments, and repeals, after approval by the city
3 governing body, ~~shall~~ become effective upon being published in the
4 official newspaper of the city. **Beginning January 1, 2022, the**
5 **rules, amendments, and repeals, after approval by the city**
6 **governing body, become effective upon notice being posted as set**
7 **forth in the local government public notice act.**

8 (2) The administrator shall enforce this ordinance and the
9 rules. The administrator shall prepare, adopt, and make available
10 to taxpayers and other persons all forms necessary for compliance
11 with this ordinance.

12 (3) The city treasurer shall collect all taxes and payments
13 due under this ordinance and deposit them in a designated city
14 depository.

15 (4) A taxpayer, public utility, or resale customer desiring a
16 special ruling on a matter pertaining to this ordinance or rules
17 shall submit in writing to the administrator all the facts involved
18 and the ruling sought. A taxpayer, public utility, or resale
19 customer ~~—~~aggrieved by a special ruling may appeal as provided in
20 section 14 **of this chapter.**

21 (5) The administrator or his or her duly authorized agent may
22 examine the books, papers, and records of any person, public
23 utility, resale customer, taxpayer, or his or her agent or
24 representative ~~—~~for the purpose of verifying the accuracy and
25 completeness of a return filed, or, if no return was filed, to
26 ascertain the tax, penalties, or interest due under this ordinance.

27 Enacting section 1. This amendatory act does not take effect
28 unless Senate Bill No. ____ or House Bill No. 6440 (request no.
29 02449'19) of the 100th Legislature is enacted into law.