

**CITY UTILITY USERS TAX ACT (EXCERPT)**  
**Act 100 of 1990**

**141.1153 Uniform rules governing appeal.**

Sec. 3. The state commissioner of revenue shall publish uniform rules in accordance with and subject to Act No. 306 of the Public Acts of 1969, being sections 24.201 to 24.328 of the Michigan Compiled Laws, governing the form and manner of appeal from a final determination by a city affecting a utility, resale customer, utility user, or other person and purporting to be made under or in administration of the uniform city utility users tax ordinance. The rules shall provide for at least 30 days after notice of a final assessment, denial of claim for refund, or special ruling in which the appeal may be filed. They shall provide to the utility, resale customer, utility user, or other person or his or her duly authorized representative and to the city an opportunity to present evidence and argument and to examine witnesses relating to the matter under appeal. Promptly after completion of the hearing, the commissioner shall affirm, reverse or modify by written order the action of the city which is the subject matter of the appeal, and shall furnish a copy of his or her order and opinion thereon to the utility, resale customer, utility user, or other person and to the duly authorized official of the city.

**History:** 1990, Act 100, Imd. Eff. June 13, 1990.