

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

**141.1158a Contract with lighting authority.**

Sec. 8a. Notwithstanding any ordinance of a city levying a tax authorized by this act, if a city levying the tax authorized by this act enters into a contract with a lighting authority, all of the following shall apply:

(a) The city shall send notice to each public utility and resale customer to remit taxes collected under this act to a trustee until notified by that trustee to return the funds to the city.

(b) After receiving a notice described in subdivision (a), each public utility and resale customer so notified shall remit taxes as directed by the notice to the trustee until notified by the trustee to remit taxes to the city.

(c) The trustee shall notify each public utility and resale customer to remit taxes collected under this act to the city within 45 days of the retirement of debt service on the bonds issued by a lighting authority.

**History:** Add. 2012, Act 393, Imd. Eff. Dec. 19, 2012.