

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

**141.1162 Definitions.**

Sec. 2. For the purposes of this ordinance:

(1) The words, terms and phrases set forth below and their derivations have the meanings given therein. When not inconsistent with the context, words used in the present tense include the future, words in the plural number include the singular number, and in the singular number include the plural. "Shall" is always mandatory and not merely directory. "May" is always directory.

(2) "Administrator" means the official designated by the city to administer the provisions of this ordinance.

(3) "Billed or ordinarily billable to locations within the taxing city" means the location of the premises of the user for the usage of the public utility services.

(4) "Month" means a calendar month.

(5) "Person" means a natural person, partnership, fiduciary, association, corporation, or other entity. When used in any provision imposing a criminal penalty, "person" as applied to an association means the parties or members thereof, and as applied to a corporation, the officers thereof.

(6) "Public utility services" means the providing, performing or rendering of public service of a telephone, electric, steam, or gas nature, the rates or other charges for which are subjected to regulation by state public utility regulatory bodies, federal public utility or regulatory bodies or both, or the rendering of public service of an electric or gas nature by a government owned facility.

(7) "Public utility" means a person who provides public utility services.

(8) "Resale customer" means a person that purchases utility services or property from a public utility for resale to a utility user.

(9) "Utility user" or "user" means a person required to pay a tax imposed under the provisions of this ordinance.

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