

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

141.1175 Grievance; judicial determination.

Sec. 15. If a taxpayer, public utility, resale customer, person, or city is aggrieved by a decision of the state commissioner of revenue, the aggrieved party may bring an action within 90 days in the circuit court for the county in which the taxing jurisdiction is located to obtain a judicial determination of the matter.

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