

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

141.1177 Violations; penalties.

Sec. 17. Each of the following violations of this ordinance is punishable, in addition to the interest and penalties provided under the ordinance, by a fine not exceeding \$500.00, or imprisonment for a period not exceeding 90 days or both:

- (a) Refusal or willful failure or neglect to file a return required by the ordinance.
- (b) Refusal or willful failure or neglect to pay the tax, penalty, or interest imposed by the ordinance.
- (c) Willful failure of a public utility or resale customer to remit to the city tax moneys received as required by the ordinance.
- (d) Refusal to permit the city or an agent or employee appointed by the administrator in writing to examine the books, records, and papers of a person subject to the ordinance.
- (e) Knowingly filing an incomplete, false, or fraudulent return or other tax document.

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