

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.699 Violations; misdemeanor; penalties.

Sec. 99. Each of the following violations of this ordinance is a misdemeanor and 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) Wilful failure, neglect or refusal to file a return required by the ordinance.
- (b) Wilful failure, neglect or refusal to pay the tax, penalty or interest imposed by the ordinance.
- (c) Wilful failure of an employer or person to withhold or pay to the city a tax 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.
- (f) Attempting to do or doing anything whatever in order to avoid full disclosure of the amount of income or to avoid the payment of any or all of the tax.

History: 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1978, Act 93, Imd. Eff. Apr. 4, 1978.