

REVENUE DIVISION OF DEPARTMENT OF TREASURY (EXCERPT)
Act 122 of 1941

205.1 Department as agency responsible for tax collection; definitions.

Sec. 1. (1) The department is the agency of this state responsible for the collection of taxes and is responsible for all of the following:

(a) Coordinated collection of state taxes, assessments, licenses, fees, and other money as may be designated by law.

(b) Specialized service for tax enforcement, through establishment and maintenance of uniformity in definition, regulation, return, and payment.

(c) Avoidance of duplication in state facilities for tax collections that involve seasonal or occasional increases of staff, duplication of audits, and wasteful travel expenses.

(d) Safeguarding tax and other collections wherever received until duly deposited in the state treasury.

(e) Providing an advisory service on fiscal status, processes, and needs of state government, including periodic reports on payments, receipts, and debts.

(f) Development of a state revenue enforcement service by means of a staff that is permanent, qualified by training and experience, protected by merit system procedure, and so organized as to serve the public with efficiency, economy, consistency, and equity.

(g) Except as otherwise provided in this act, supervise and control the collection of all past due money and accounts owed to this state or to any officer, department, commission, board, or agency of this state.

(2) Any reference to the department of revenue in this act or any other act shall mean the state treasurer. Any reference to the state commissioner of revenue in this act or any other act shall mean the state treasurer.

(3) As used in this act:

(a) "Department" means the department of treasury.

(b) "Support" means that term as defined in section 2 of the support and parenting time enforcement act, 1982 PA 295, MCL 552.602.

History: 1941, Act 122, Eff. Jan. 10, 1942;—CL 1948, 205.1;—Am. 1970, Act 188, Imd. Eff. Aug. 6, 1970;—Am. 2002, Act 657, Imd. Eff. Dec. 23, 2002;—Am. 2006, Act 615, Imd. Eff. Jan. 3, 2007.

Compiler's note: For transfer of the functions, powers, and duties of the Revenue Division and the State Commissioner of Revenue within the Department of Treasury to the State Treasurer as head of the Department of Treasury, see E.R.O. No. 1991-16 compiled at MCL 205.35 of the Michigan Compiled Laws.

Transfer of powers: See MCL 16.183.

Popular name: Revenue Act