

USE TAX ACT (EXCERPT)
Act 94 of 1937

205.100 Administration of tax; conflicting provisions; rules; filing claims for refund; payment of refunds; payment of refund filed for interstate access telephone services; tax imposed under tobacco products tax act.

Sec. 10. (1) The tax imposed by this act shall be administered by the department under 1941 PA 122, MCL 205.1 to 205.31, the streamlined sales and use tax administration act, and this act. If the provisions of 1941 PA 122, MCL 205.1 to 205.31, the streamlined sales and use tax administration act, and this act conflict, the provisions of this act apply.

(2) Rules shall be promulgated to implement this act under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328.

(3) Claims for refund pursuant to the 1988 amendatory act amending section 2 shall be filed not later than March 31, 1989. The approved refunds shall be paid without interest. The department shall not pay refunds totaling more than \$1,000,000.00 in any 1 fiscal year, unless the single business tax act, 1975 PA 228, MCL 208.1 to 208.145, is amended to impose a 1-year surcharge on the business activity of contract construction to recover the cost of the refunds.

(4) A claim for a refund pursuant to the final decision of the Michigan court of appeals in the case of GTE Sprint Communications Corp. v Michigan Department of Treasury, 179 Mich App 276, 1989, LV DEN 436 Mich 875, 1990, shall be filed not later than January 1, 1994 by a person that paid the tax under this act for interstate access telephone services for the period beginning August 1, 1988 through January 1, 1991. The approved refund shall be paid without interest. The department shall pay the refund in 12 equal installments commencing in the month that the person begins applying the refunds to the billings of its current Michigan interstate subscribers in a manner consistent with the requirements of the federal communications commission.

(5) A seller shall not separately state on an invoice, bill of sale, or other similar document given to the purchaser the tax imposed under the tobacco products tax act, 1993 PA 327, MCL 205.421 to 205.436.

History: 1937, Act 94, Eff. Oct. 29, 1937;—CL 1948, 205.100;—Am. 1949, Act 273, Eff. July 1, 1949;—Am. 1964, Act 39, Eff. Aug. 28, 1964;—Am. 1971, Act 88, Imd. Eff. Aug. 4, 1971;—Am. 1975, Act 8, Imd. Eff. Mar. 25, 1975;—Am. 1980, Act 165, Eff. Sept. 17, 1980;—Am. 1988, Act 376, Imd. Eff. Dec. 21, 1988;—Am. 1993, Act 263, Imd. Eff. Dec. 14, 1993;—Am. 1998, Act 366, Imd. Eff. Oct. 20, 1998;—Am. 2004, Act 172, Eff. Sept. 1, 2004.

Administrative rules: R 205.1 et seq. of the Michigan Administrative Code.