

**USE TAX ACT (EXCERPT)**  
**Act 94 of 1937**

**205.105 Failing to register; penalty.**

Sec. 15. Any seller who fails to register with the department as required under this act, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined the sum of \$25.00 for each day such failure, neglect or refusal to so register continues after notice to such seller from the department that he is required to register under this act.

**History:** 1937, Act 94, Eff. Oct. 29, 1937;—CL 1948, 205.105;—Am. 1949, Act 273, Eff. July 1, 1949.