

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

**205.108 Consumer's failure to comply with act; making false statement; penalty.**

Sec. 18. Any consumer who refuses to pay the tax as required by this act, or refuses to comply with the provisions of this act, or makes to the seller a false statement or certificate indicating that the storage, use or consumption is not subject to the tax herein imposed, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than \$500.00 nor more than \$5,000.00, or imprisoned in the county jail not more than 1 year, or by both such fine and imprisonment in the discretion of the court.

**History:** 1937, Act 94, Eff. Oct. 29, 1937;—CL 1948, 205.108;—Am. 1949, Act 273, Eff. July 1, 1949;—Am. 1959, Act 263, Eff. Sept. 1, 1959.