

STREAMLINED SALES AND USE TAX REVENUE EQUALIZATION ACT (EXCERPT)
Act 175 of 2004

205.189 Returns; date of filing.

Sec. 19. Every person required to pay a tax to the department under this act shall file a return in a form prescribed by the department on or before the twentieth day of each month, except as otherwise provided by section 5 of this act. Taxes imposed under this act shall accrue to this state on the last day of each calendar month. To ensure payment or provide a more efficient administration, the department may require and prescribe the filing of returns and payment of the tax for other than monthly periods.

History: 2004, Act 175, Eff. Sept. 1, 2004.