

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

205.191 Applying credits and returns to reduce use tax.

Sec. 21. At the option of the taxpayer, the credits and refunds provided in this act may be applied to reduce the use tax due under the use tax act and the procedures implementing those use tax payment obligations.

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