

GENERAL SALES TAX ACT (EXCERPT)
Act 167 of 1933

205.65 Certificate of dissolution or withdrawal.

Sec. 15. A domestic corporation, a foreign corporation, or other business entity authorized to transact business in this state that submits a certificate of dissolution or requests a certificate of withdrawal from this state shall request a certificate from the department stating that taxes are not due under section 27a of 1941 PA 122, MCL 205.27a, not more than 60 days after submitting the certificate of dissolution or requesting the certificate of withdrawal. A corporation or other business entity that does not request a certificate stating that taxes are not due is subject to the same penalties under section 24 of 1941 PA 122, MCL 205.24, that a taxpayer would be subject to for failure to file a return.

History: 1933, Act 167, Imd. Eff. June 28, 1933;—CL 1948, 205.65;—Am. 1949, Act 272, Eff. July 1, 1949;—Am. 1971, Act 160, Imd. Eff. Nov. 24, 1971;—Am. 1993, Act 325, Eff. May 1, 1994;—Am. 2002, Act 579, Imd. Eff. Oct. 14, 2002;—Am. 2003, Act 25, Imd. Eff. June 24, 2003.

Compiler's note: Enacting section 1 of Act 25 of 2003 provides:

“Enacting section 1. This amendatory act takes effect for returns and remittances for those returns that are due or filed on or after the effective date of this amendatory act.”