

USE TAX ACT (EXCERPT)
Act 94 of 1937

205.96 Use tax returns; filing; form; contents; payment of tax; remittance for certain total tax liability after subtracting tax payments; electronic funds transfer; filing other than monthly returns; accrual to state; due date.

Sec. 6. (1) Every person storing, using, or consuming tangible personal property or services, the storage, use, or consumption of which is subject to the tax imposed by this act when the tax was not paid to a seller, and every seller collecting the tax from the purchaser, unless otherwise prescribed by the department under the provisions of subsection (2) or (3), on or before the twentieth day of each calendar month shall file with the department a return for the preceding calendar month, in a form prescribed by the department, showing the price of each purchase of tangible personal property or services during the preceding month, and other information the department considers necessary for the proper administration of this act. At the same time, each person shall pay to the department the amount of tax imposed by this act with respect to the purchases covered by the return.

(2) Each seller that had a total tax liability after subtracting the tax payments made to the secretary of state under this act or the general sales tax act, 1933 PA 167, MCL 205.51 to 205.78, or after subtracting the tax credits available under section 6a of the general sales tax act, 1933 PA 167, MCL 205.56a, in the immediately preceding calendar year of \$720,000.00 or more shall remit to the department, by an electronic funds transfer method approved by the department on or before the twentieth day of the month, an amount equal to the following:

(a) Beginning January 1, 1999 through December 31, 2013, 50% of the taxpayer's liability under this act for the same month in the immediately preceding calendar year, or 50% of the actual liability for the month being reported, whichever is less, plus a reconciliation payment equal to the difference between the tax liability determined for the immediately preceding month minus the amount of tax previously paid for that month. Additionally, the seller shall remit to the department, by an electronic funds transfer method approved by the department on or before the last day of the month, an amount equal to 50% of the taxpayer's liability under this act for the same month in the immediately preceding calendar year, or 50% of the actual liability for the month being reported, whichever is less.

(b) Beginning January 1, 2014, 75% of the taxpayer's liability under this act in the immediately preceding month or 75% of the taxpayer's liability for the same month in the immediately preceding calendar year, whichever is less, plus a reconciliation payment equal to the difference between the tax liability determined for the immediately preceding month minus the amount of tax previously paid for that month. Payment remitted to the department by electronic funds transfer may include as a single payment any amount due under section 6 of the general sales tax act, 1933 PA 167, MCL 205.56.

(3) If considered necessary to insure payment of the tax or to 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.

(4) The tax imposed under this act shall accrue to this state on the last day of each calendar month.

(5) If a due date falls on a Saturday, Sunday, state holiday, or legal banking holiday, the taxes are due on the next succeeding business day.

History: 1937, Act 94, Eff. Oct. 29, 1937;—CL 1948, 205.96;—Am. 1949, Act 273, Eff. July 1, 1949;—Am. 1959, Act 263, Eff. Sept. 1, 1959;—Am. 1963, Act 75, Imd. Eff. May 8, 1963;—Am. 1971, Act 161, Imd. Eff. Nov. 24, 1971;—Am. 1975, Act 97, Imd. Eff. June 2, 1975;—Am. 1993, Act 17, Imd. Eff. Apr. 14, 1993;—Am. 1993, Act 326, Eff. May 1, 1994;—Am. 1998, Act 266, Imd. Eff. July 17, 1998;—Am. 2003, Act 24, Imd. Eff. June 24, 2003;—Am. 2004, Act 172, Eff. Sept. 1, 2004;—Am. 2012, Act 117, Imd. Eff. May 2, 2012;—Am. 2012, Act 585, Eff. Mar. 28, 2013;—Am. 2014, Act 426, Imd. Eff. Dec. 30, 2014.

Compiler's note: Enacting section 1 of Act 24 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."