

NONFERROUS METALLIC MINERALS EXTRACTION SEVERANCE TAX ACT (EXCERPT)
Act 410 of 2012

211.785 Preparation and submission of report by taxpayer.

Sec. 5. Each year, a taxpayer shall prepare and submit to the department and to the local tax collecting unit a report in the time, form, and manner required by the department, showing the total amount of minerals sold, transferred, or beneficiated during the preceding year, the taxable mineral value of the minerals sold, transferred, or beneficiated, and any other information required by the department for valuation purposes.

History: 2012, Act 410, Imd. Eff. Dec. 20, 2012.