

**MICHIGAN VEHICLE CODE (EXCERPT)**  
**Act 300 of 1949**

**257.815 Application for registration or for transfer of license; statement of sales tax due; form; copies; exemption; certification; transmitting statement and sales tax funds to department of treasury; issuing or transferring title or license plates on motor vehicle sold by dealer; conditions; compensation for collection of sales tax.**

Sec. 815. (1) Each application for registration, or for a transfer of the license, of a motor vehicle, shall be accompanied by a statement showing the amount of the sales tax due upon the sale of the motor vehicle, on a form prescribed by the department of treasury, together with the amount of the sales tax due upon the sale under Act No. 167 of the Public Acts of 1933, as amended, being sections 205.51 to 205.78 of the Michigan Compiled Laws, and the statement shall be in triplicate, 1 copy to be retained by the dealer and 1 copy to be delivered to the purchaser, except if the sale of a motor vehicle is exempt by law from the payment of the sales tax, a tax shall not be paid. However, if the sale of a motor vehicle is exempt by law from the payment of the sales tax, a certification, on a form as the secretary of state shall prescribe, shall accompany the application for registration, signed and certified by the purchaser stating that the motor vehicle is exempt by law from the payment of the sales tax by virtue of the fact that the sale was an isolated transaction, pursuant to Act No. 167 of the Public Acts of 1933, as amended.

(2) The secretary of state shall transmit the statement and the funds covering the payment of the sales tax to the department of treasury. The secretary of state shall not issue a title, license plates or transfer a title or license plates on a motor vehicle sold by a dealer until the requirements of this section regarding the payment of the sales tax have been complied with. A dealer of new or secondhand vehicles selling motor vehicles at retail paying the sales tax to the secretary of state pursuant to this section shall not be required to include the sale of the motor vehicles on the dealer's reports to the department of treasury nor pay the tax on the sale as required by Act No. 167 of the Public Acts of 1933, as amended.

(3) The department of treasury shall determine and pay to the secretary of state reasonable compensation for the collection of the sales tax pursuant to this section.

**History:** 1949, Act 300, Eff. Sept. 23, 1949;—Am. 1980, Act 398, Eff. Mar. 31, 1981.