

USE TAX ACT (EXCERPT)

Act 94 of 1937

AN ACT to provide for the levy, assessment and collection of a specific excise tax on the storage, use or consumption in this state of tangible personal property and certain services; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act.

History: 1937, Act 94, Eff. Oct. 29, 1937;-Am. 1959, Act 263, Eff. Sept. 1, 1959;-Am 1960, 2nd Ex. Sess., Act 2, Eff. Jan. 1, 1961.

The People of the State of Michigan enact:

205.95 Registration requirements; seller to collect tax from consumer.

Sec. 5. (a) Every person when engaged in the business of selling tangible personal property for storage, use or other consumption in this state, shall register with the department and give the name and address of each agent operating in this state, the location of any and distribution or sales houses or offices, or other places of business in this state and such other information as the department may require with respect to matters pertinent to the enforcement of this act, but it shall not be necessary for a seller holding a license obtained pursuant to the provisions of Act No. 167 of the Public Acts of 1933, as amended, to register with the department as provided in this act. Every such seller shall collect the tax imposed by this act from the consumer.

Foreign corporation; certificate of authority to do business.

(b) The corporation and securities commission shall not issue to any foreign corporation engaged in the business of selling tangible personal property a certificate of authority to do business in this state or approve and file the proposed articles of incorporation submitted to it by any domestic corporation authorizing or permitting such corporation to conduct any business of selling of tangible personal property unless such corporations shall submit with an application for said certificate of authority or proposed articles of incorporation, an application for registration of said corporation under the provisions of this act, or an application for license under the provisions of Act No. 167 of the Public Acts of 1933, as amended, which application shall be transmitted to the department by said corporation and securities commission.

Corporations; dissolution, withdrawal.

The corporations and securities commission shall withhold the issuance of any certificate of dissolution or withdrawal in the case of any corporation organized under the laws of this state or organized under the laws of another state and admitted to do business in this state until the receipt of a notice from the department to the effect that all taxes levied under this act against any such corporation have been paid, or until it shall be notified by the department that the applicant is not indebted for any taxes levied hereunder.

History: 1937, Act 94, Eff. Oct. 29, 1937; -CL 1948, 205.95;-Am. 1949, Act 273, Eff. July 1, 1949;-Am. 1959, Act 263, Eff. Sept. 1, 1959;-Am. 1959, Act 272, Eff. Jan. 1, 1960.