STADIA OR CONVENTION FACILITY DEVELOPMENT (EXCERPT)
Act 180 of 1991

207.754 Administration and collection of excise tax; agreement with state treasurer; remittance to municipality; ordinance provisions; confidentiality of taxpayer information; violation; penalties.

Sec. 4. (1) The chief executive officer and the state treasurer may enter into an agreement providing that the tax imposed pursuant to this act be administered and collected by the revenue division under Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.31 of the Michigan Compiled Laws. If there is agreement, the department of treasury shall administer and collect the tax imposed by this act on behalf of the eligible municipality, and the ordinance shall provide for the administration and collection of the tax imposed by this act in the same manner as state taxes are administered and collected under Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.31 of the Michigan Compiled Laws, except for procedures for the appeal of any assessment as provided by the ordinance. Not more than 15 days after their due date, taxes, interest, and penalties collected by the revenue division of the department of treasury pursuant to that agreement shall be remitted to the eligible municipality that imposed the tax. Any remittance to the eligible municipality by the department of treasury after that date shall include interest earned on the gross collections after that deadline and before transmittal to the eligible county, calculated on the basis of the rate of interest accrued for this period on the common cash fund of the state.

(2) The ordinance may provide for 1 or more of the following:

(a) The adoption and enforcement of rules by the eligible municipality to apply, interpret, and effectuate the provision and purposes of the tax.

(b) The prescribing and furnishing to taxpayers of forms, instructions, manuals, and other materials necessary or convenient for the administration of the tax.

(c) The requiring of taxpayers to file returns, provide information, and maintain records that are reasonable for enforcement of the tax and auditing of the returns.

(d) The examination of the books and records of a taxpayer for purposes of determining the correctness of a tax return or information filed, or for the determination of any further tax liability.

(3) Information obtained pursuant to a provision in the ordinance authorized under subsection (2)(d) or through any return, investigation hearing, or verification required or authorized by the ordinance is confidential, except for official purposes in connection with the administration of the ordinance and except pursuant to a proper judicial order. A person who divulges this confidential information, except for official purposes, is guilty of a violation of the ordinance punishable by a fine of not more than $5,000.00, or imprisonment for not more than 5 years, or both. Additionally, if the offense is committed by an employee of the eligible municipality or the state, the person shall be dismissed from office or discharged from employment upon conviction.

History: 1991, Act 180, Imd. Eff. Dec. 26, 1991.

© Legislative Council, State of Michigan Courtesy of www.legislature.mi.gov