

REPRINT

**SUBSTITUTE FOR
SENATE BILL NO. 585**

(As Passed the Senate March 15, 2000)

A bill to amend 1937 PA 94, entitled
"Use tax act,"
(MCL 205.91 to 205.111) by adding section 11.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 11. (1) IF A PERSON LIABLE FOR COLLECTION OF THE TAX
2 UNDER THIS ACT REFUNDS OR PROVIDES A CREDIT FOR ALL OR A PORTION
3 OF THE AMOUNT OF THE PURCHASE PRICE PAID FOR RETURNED TANGIBLE
4 PERSONAL PROPERTY WITHIN THE TIME PERIOD FOR RETURNS STATED IN
5 THAT PERSON'S REFUND POLICY OR 180 DAYS AFTER THE INITIAL SALE,
6 WHICHEVER IS SOONER, THAT PERSON SHALL ALSO REFUND OR PROVIDE A
7 CREDIT FOR THE TAX LEVIED UNDER THIS ACT THAT WAS ADDED TO ALL OR
8 THAT PORTION OF THE AMOUNT OF THE PURCHASE PRICE PAID THAT IS
9 REFUNDED OR CREDITED.

10 (2) IF A PERSON LIABLE FOR COLLECTION OF THE TAX UNDER THIS
11 ACT REFUNDS OR PROVIDES A CREDIT FOR ALL OR A PORTION OF AN

SB0585, As Passed House, May 2, 2000

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1 AMOUNT PAID FOR A SERVICE TAXABLE UNDER THIS ACT WITHIN THE TIME
2 PERIOD FOR RETURNS STATED IN THAT PERSON'S REFUND POLICY OR 180
3 DAYS AFTER THE INITIAL SALE, WHICHEVER IS SOONER, THAT PERSON
4 SHALL ALSO REFUND OR PROVIDE A CREDIT FOR THE TAX PAID UNDER THIS
5 ACT ON ALL OR THAT PORTION OF THE AMOUNT PAID FOR SERVICES THAT
6 IS REFUNDED OR CREDITED.