

Act No. 153  
Public Acts of 2000  
Approved by the Governor  
June 9, 2000  
Filed with the Secretary of State  
June 12, 2000  
EFFECTIVE DATE: June 12, 2000

**STATE OF MICHIGAN  
90TH LEGISLATURE  
REGULAR SESSION OF 2000**

Introduced by Senators Goschka, Johnson, Hammerstrom, North, Rogers, Gast, Steil, Dunaskiss, Shugars, McCotter, Bennett, Stille, Jaye, McManus, Schwarz, Bullard, Gougeon, Schuette, Hart, Dingell, Young, Peters, Murphy, Byrum, Hoffman, DeBeaussaert, A. Smith, Vaughn and Miller

**ENROLLED SENATE BILL No. 585**

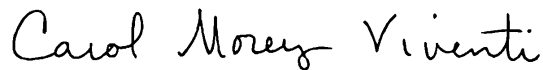
AN ACT to amend 1937 PA 94, entitled "An act to provide for the levy, assessment and collection of a specific excise tax on the storage, use or consumption in this state of tangible personal property and certain services; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act," (MCL 205.91 to 205.111) by adding section 11.

*The People of the State of Michigan enact:*

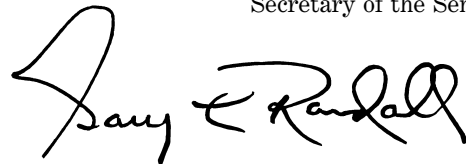
Sec. 11. (1) If a person liable for collection of the tax under this act refunds or provides a credit for all or a portion of the amount of the purchase price paid for returned tangible personal property within the time period for returns stated in that person's refund policy or 180 days after the initial sale, whichever is sooner, that person shall also refund or provide a credit for the tax levied under this act that was added to all or that portion of the amount of the purchase price paid that is refunded or credited.

(2) If a person liable for collection of the tax under this act refunds or provides a credit for all or a portion of an amount paid for a service taxable under this act within the time period for returns stated in that person's refund policy or 180 days after the initial sale, whichever is sooner, that person shall also refund or provide a credit for the tax paid under this act on all or that portion of the amount paid for services that is refunded or credited.

This act is ordered to take immediate effect.



Secretary of the Senate.



Clerk of the House of Representatives.

Approved .....

.....  
Governor.