

**CITY UTILITY USERS TAX ACT (EXCERPT)**  
**Act 100 of 1990**

**141.1167 Examinations and investigation; furnishing means, facilities, and opportunity; ordering personal appearance for examination; refuse to submit to examination or investigation; violation; penalties.**

Sec. 7.

(1) A person shall furnish, within 10 days following a request of the administrator or his or her duly authorized agent, the means, facilities, and opportunity for making such reasonable examinations and investigations as are authorized by this ordinance, and shall present himself or herself for examination under oath when so ordered by the administrator. The request or order of the administrator or his or her duly authorized agent may be made verbally unless the person requests that the request or order be addressed to him or her in writing.

(2) Refusal by any person to submit to such examination or investigation, when requested or ordered by the administrator, is a violation of this ordinance, punishable by such penalties as are provided in the ordinance.

**History:** 1990, Act 100, Imd. Eff. June 13, 1990