

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

141.1171 Refusal to pay tax due; obligation to rebill; issuance of proposed or final assessment; demand for payment; recovery in court; prosecution.

Sec. 11.

If the public utility or resale customer determines and reports to the administrator that a utility user has refused to pay the tax due, the public utility or resale customer is relieved of the obligation to rebill the tax amount involved. In this event the administrator may, but is not required to, issue a proposed assessment or a final assessment against the user. The administrator may issue a 10-day demand for payment and if no payment or satisfactory evidence of payment is made in the 10 days he or she may thereafter recover the tax with interest and penalties thereon in the name of the city in any court of record as other debts are recoverable, or prosecute for violation of this ordinance under section 17, or both.

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