

REVENUE DIVISION OF DEPARTMENT OF TREASURY (EXCERPT)
Act 122 of 1941

205.13 Administration and enforcement of laws by department of treasury; powers, duties, functions, responsibilities, and jurisdiction conferred; enforcement, investigation, and collection of support by department of human services.

Sec. 13. (1) The department of treasury shall administer and enforce the following laws and shall succeed to and is vested with all of the powers, duties, functions, responsibilities, and jurisdiction now or hereafter conferred upon the following:

(a) State board of tax administration, by the general sales tax act, 1933 PA 167, MCL 205.51 to 205.78, and by the use tax act, 1937 PA 94, MCL 205.91 to 205.111.

(b) Auditor general, by 1905 PA 282, MCL 207.1 to 207.21, and by the Michigan estate tax act, 1899 PA 188, MCL 205.201 to 205.256.

(c) State tax commission, by 1929 PA 48, MCL 205.301 to 205.317.

(d) State tax commission, by section 61524 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.61524.

(e) The department shall succeed to and is vested with all powers, duties, functions, responsibilities, and jurisdiction of the attorney general over the collection of all past due money and accounts that are owing to the state of Michigan or any department, commission, or institution of this state, vested in the attorney general by 1927 PA 375, MCL 14.131 to 14.134.

(f) For cities that enter into an agreement with the department of treasury pursuant to section 9 of chapter 1 of the city income tax act, 1964 PA 284, MCL 141.509, the department of treasury is vested with all the powers, duties, functions, responsibilities, and jurisdiction to administer, collect under, and enforce the city income tax act, 1964 PA 284, MCL 141.501 to 141.787, as provided in the city income tax act, 1964 PA 284, MCL 141.501 to 141.787, and the agreement. The department of treasury shall not charge to or collect from a taxpayer any amount not otherwise authorized by law in conjunction with the collection of the tax pursuant to an agreement entered into under section 9 of chapter 1 of the city income tax act, 1964 PA 284, MCL 141.509.

(2) The department of human services and its designees are vested with all of the powers, duties, functions, responsibilities, and jurisdiction of the department of treasury under this act for the enforcement, investigation, and collection of support owed to this state.

(3) Except as otherwise provided in this act, each state officer, department, board, commission, or agency from time to time shall forward to the department of treasury statements of all delinquent and past due money, specific taxes, and accounts owing or belonging to this state, or any officer, department, board, commission, or agency of this state together with any information necessary to enable the department to carry out the purposes of this act. The department shall do all of the following:

(a) Keep an accurate record and account of all of the statements.

(b) Enforce payment and collection of the money, specific taxes, or accounts.

(c) Keep an accurate account of all money, specific taxes, or accounts collected.

(d) Report monthly all collections made to the officer, department, board, commission, or agency to which the indebtedness was incurred.

(e) Pay monthly to the state treasurer all money collected unless otherwise provided by law.

(4) The department of human services or its designee authorized under subsection (2) to collect support owed to this state may settle and compromise claims and accounts and receive and issue receipts for collections and payments, subject to the authority granted to it by the social security act, 42 USC 301 to 1397jj, the office of child support act, 1971 PA 174, MCL 400.231 to 400.240, and the support and parenting time enforcement act, 1982 PA 295, MCL 552.601 to 552.650.

History: 1941, Act 122, Eff. Jan. 10, 1942;—Am. 1945, Act 103, Eff. Sept. 6, 1945;—CL 1948, 205.13;—Am. 1953, Act 7, Eff. July 1, 1953;—Am. 1996, Act 50, Imd. Eff. Feb. 26, 1996;—Am. 1996, Act 479, Imd. Eff. Dec. 26, 1996;—Am. 2006, Act 615, Imd. Eff. Jan. 3, 2007.

Compiler's note: For transfer of powers and duties relating to enforcement, investigation, and collection of past due and delinquent corporate privilege and franchise fees and license fees from the department of treasury to the director of the department of consumer and industry services, see E.R.O. No. 1996-2, compiled at MCL 445.2001 of the Michigan Compiled Laws.

Popular name: Revenue Act

Administrative rules: R 205.1 et seq. and R 206.1 et seq. of the Michigan Administrative Code.