

STREAMLINED SALES AND USE TAX ADMINISTRATION ACT (EXCERPT)
Act 174 of 2004

205.803 Definitions.

Sec. 3. As used in this act:

- (a) "Agreement" means the streamlined sales and use tax agreement.
- (b) "Board" means the governing board under the agreement.
- (c) "Certified automated system" means computer software certified under the agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state, and maintain a record of the transaction.
- (d) "Certified service provider" means an agent certified under the agreement to perform all of the seller's sales and use tax functions, other than the seller's obligation to remit tax on its own purchases.
- (e) "Department" means the department of treasury.
- (f) "General sales tax act" means 1933 PA 167, MCL 205.51 to 205.78.
- (g) "Member state" means a state that has entered into the agreement.
- (h) "Person" means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.
- (i) "Purchaser" means a person to whom a sale of tangible personal property is made or to whom a service is furnished.
- (j) "Sales tax" means the tax levied under the general sales tax act.
- (k) "Seller" means any person who sells, leases, or rents tangible personal property or services to another person.
- (l) "Sourcing" means determining the tax situs of a transaction.
- (m) "State" means any state of the United States or the District of Columbia.
- (n) "Use tax" means the tax levied under the use tax act.
- (o) "Use tax act" means 1937 PA 94, MCL 205.91 to 205.111.
- (p) "Voluntary seller" means a seller who does not have a requirement to obtain a license or register to collect the sales or use tax for this state.

History: 2004, Act 174, Eff. July 1, 2004.