

## GENERAL SALES TAX ACT

### Act 167 of 1933

AN ACT to provide for the raising of additional public revenue by prescribing certain specific taxes, fees, and charges to be paid to the state for the privilege of engaging in certain business activities; to provide, incident to the enforcement thereof, for the issuance of licenses to engage in such occupations; to provide for the ascertainment, assessment and collection thereof; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act.

*The People of the State of Michigan enact:*

#### **205.51 Definitions; unlicensed person as agent of dealer, distributor, supervisor, or employer; regarding dealer, distributor, supervisor, or employer as making sales at retail prices; applicability to delivery and installation charges.**

**Compiler's Notes:** Act 76 of 1984 amended Act 32 of 1984 by adding enacting section 2 to read as follows:

Section 2. (1) This amendatory act shall not apply to qualified purchase agreements, or verified purchase agreements if in relation to a refund under subsection (4), for a motor vehicle, trailer coach, or titled watercraft entered into on or before March 14, 1984 if the transfer of ownership occurs on or before February 1, 1985 and if a motor vehicle or trailer coach or titled watercraft is used as part payment of the purchase price.

(2) A taxpayer may submit a claim for refund to the department if all of the following occur:

(a) A qualified purchase agreement is entered into on or before March 14, 1984.

(b) The transfer of ownership occurs after March 14, 1984 and on or before 10 days after the effective date of this amendatory act that added this enacting section.

(c) The tax imposed upon the sale at retail was in an amount greater than the tax required if pursuant to this enacting section, this amendatory act had not been applied in determining the gross proceeds upon which the tax was computed.

(d) The taxpayer who paid the excess tax provides satisfactory proof that the taxpayer has reimbursed the purchaser of the motor vehicle, trailer coach, or titled watercraft for the excess paid by the purchaser if applicable.

(3) Upon verification of a claim made pursuant to subsection (2), the department shall refund the exempt tax paid to the claimant.

(4) The department may establish procedures to refund any excess tax paid by the purchaser, directly to the purchaser, when the taxpayer has failed to claim a refund for an overpayment made by the purchaser.

(5) For the purposes of this section, "qualified purchase agreement" means a purchase agreement filed with the department on or before 10 days after the effective date of this amendatory act that added this enacting section.

Enacting section 2 of Act 116 of 1999 provides:

Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933 PA 167, MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a.

Enacting section 1 of Act 8 of 2016 provides:

Enacting section 1. This amendatory act is retroactive and is effective December 15, 2013.

Senate Bill No. 94 was vetoed by the Governor on July 25, 2017. On January 17, 2018, two-thirds of the members of the Senate and House of Representatives voted to pass the bill, the objections of the Governor to the contrary notwithstanding. Senate Bill No. 94 was filed with the Secretary of State on January 18, 2018, and became 2018 PA 2, Imd. Eff. Jan 18, 2018.

**Admin Rule:** R 205.1 et seq. and R 205.401 et seq. of the Michigan Administrative Code.

#### **205.51a Additional definitions.**

**Compiler's Notes:** Enacting section 1 of Act 221 of 2017 provides:

Enacting section 1. This amendatory act is retroactive and is effective beginning July 1, 2017.

#### **205.52 Sales tax; rate; additional applicability; separate books required; penalty; tax as personal obligation**

**of taxpayer; exemption.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 467 of 2014 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This amendatory act does not take effect unless House Joint Resolution UU of the 97th Legislature becomes a part of the state constitution of 1963 as provided in section 1 of article XII of the state constitution of 1963."</P></Paragraph><Paragraph><P>House Joint Resolution UU was presented to the electors as Proposal 15-1 at the May 5, 2015 special election. The proposal to amend the constitution was not approved by the voters and Act 467 of 2014 does not go into effect.</P></Paragraph>

**205.52a Reduction of tax on vehicle for which special registration secured; limitation; certification.**

**205.52b Retail sale of tangible personal property to purchaser; presumptions; agreement to purchase advertisements; effectiveness of section; definitions.**

**205.52c Seller of tangible personal property or services; nexus; conditions; application to transactions after October 1, 2018; inclusion of sales of marketplace facilitator and marketplace seller; exception; definitions.**

**205.52d Marketplace facilitators; nexus; report; class action prohibited; audit; liability; conditions; definitions.**

**Compiler's Notes:** <Paragraph><P>Enacting sections 1 and 2 of Act 143 of 2019 provide:</P></Paragraph><Paragraph><P>"Enacting section 1. As provided in section 5 of 1846 RS 1, MCL 8.5, this amendatory act is severable."</P></Paragraph><Paragraph><P>"Enacting section 2. This amendatory act takes effect January 1, 2020. An obligation to collect sales tax under this amendatory act does not apply retroactively."</P></Paragraph>

**205.53 License required to engage in business for which privilege tax imposed; bond or deposit; renewal; exemptions; suspension and restoration of license; violation as misdemeanor; penalty; registration under streamlined sales and use tax agreement; person subject to tobacco products tax act; affirmative defense.**

**205.54 Deductions; filing estimated returns and annual periodic reconciliations; registration under streamlined sales and use tax agreement.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 467 of 2014 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This amendatory act does not take effect unless House Joint Resolution UU of the 97th Legislature becomes a part of the state constitution of 1963 as provided in section 1 of article XII of the state constitution of 1963."</P></Paragraph><Paragraph><P>House Joint Resolution UU was presented to the electors as Proposal 15-1 at the May 5, 2015 special election. The proposal to amend the constitution was not approved by the voters and Act 467 of 2014 does not go into effect.</P></Paragraph>

**205.54a Sales tax; exemptions; limitation.**

**Compiler's Notes:** Enacting section 2 of Act 116 of 1999 provides: Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933 PA 167, MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a. Enacting section 1 of Act 219 of 2017 provides: Enacting section 1. This amendatory act is retroactive and effective beginning July 1, 2017. Enacting section 1 of Act 113 of 2018 provides: Enacting section 1. This amendatory act does not apply to a claim for a refund filed prior to April 9, 2018.

**205.54b Deductible sales of gasoline; statement of transferee.**

**205.54c Repealed. 2004, Act 173, Eff. Sept. 1, 2004.**

**Compiler's Notes:** The repealed section pertained to exemptions of property affixed to real estate under certain contracts.

**205.54d Additional sales excluded from tax.**

**Compiler's Notes:** Former MCL 205.54d, which pertained to tax exemption for existing contracts, was repealed by Act 257 of 1998, Imd. Eff. July 17, 1998.

**205.54e Sales of vehicles to members of armed forces.**

**205.54f Commissions paid to entities exempt under MCL 205.54a; exemptions.**

**205.54g Sales exempt from tax; tax on sale of food or drink from vending machine; definitions.**

**Compiler's Notes:** Enacting sections 1 and 2 of Act 116 of 1999 provide: Enacting section 1. Sections 4g and 4r of this amendatory act are effective for taxes levied after April 30, 1999. Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933

PA 167, MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a.â€

Enacting section 1 of Act 171 of 2015 provides:

Enacting section 1. This amendatory act is retroactive and effective beginning March 14, 2014.

## **205.54h Exemptions.**

**Compiler's Notes:** Former MCL 205.54h, which pertained to exemption of property sold for solar, wind, or water energy conservation device, was repealed by Act 190 of 1983, Eff. Jan. 1, 1984.

## **205.54i Bad debt; definitions; deduction; amount; payment of bad debt; liability; written election designating party claiming deduction; evidence required to support claim for deduction; change in tax rate; review; taxpayer under streamlined sales and use tax agreement.**

**Compiler's Notes:** Former MCL 205.54i, pertaining to tax exemption for qualified passenger automobile, claims for reimbursement, and sales agreements, expired by its own terms on August 1, 1980. Subsection (5) of former MCL 205.54i read:

"This section shall expire August 1, 1980, except that it shall be effective for bona fide purchase orders submitted to and accepted by, before August 1, 1980, a person subject to tax under this act."

Enacting section 1 of 2007 PA 105 provides:

Enacting section 1. This amendatory act is curative and shall be retroactively applied, expressing the original intent of the legislature that a deduction for a bad debt for a taxpayer under the general sales tax act, 1933 PA 167, MCL 205.51 to 205.78, is available exclusively to those persons with the legal liability to remit the tax on the specific sale at retail for which the bad debt deduction is recognized for federal income tax purposes, and correcting any misinterpretation of the meaning of the term "taxpayer" that may have been caused by the Michigan court of appeals decision in *Daimler Chrysler Services North America LLC v Department of Treasury*, No. 264323. However, this amendatory act is not intended to affect a refund required by a final order of a court of competent jurisdiction for which all rights of appeal have been exhausted or have expired if the refund is payable without interest and after September 30, 2009 and before November 1, 2009.

## **205.54j Sale of tangible personal property for use in qualified business activity of purchaser; definition.**

**Compiler's Notes:** Enacting section 2 of Act 116 of 1999 provides:

Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933 PA 167, MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a.â€

## **205.54k Drop shipment; definition.**

## **205.54 Repealed. 2004, Act 173, Eff. Sept. 1, 2004.**

**Compiler's Notes:** <Paragraph><P>The repealed section pertained to sale of tangible personal property to business engaged in high technology activity.</P></Paragraph>

**205.54m Sale of rail freight or passenger cars, locomotives or other rolling stock, roadway machines and certain work equipment; exemption.**

**Compiler's Notes:** <Paragraph><P>Another Sec. 4m, as added by Act 325 of 1993, was originally compiled at MCL 205.54m[1], to distinguish it from this Sec. 4m, as added by Act 238 of 1993. Former MCL 205.54m[1], which pertained to sale of material purchased in business of constructing, altering, repairing, or improving real estate, was repealed by Act 173 of 2004, Eff. Sept. 1, 2004.</P></Paragraph>

**205.54n Sale of electricity, natural or artificial gas, home heating fuels, or steam; exemption from sales tax at additional rate; application of additional rate.**

**Compiler's Notes:** <Paragraph><P>Another Sec. 4n, as added by Act 156 of 1994, was compiled at MCL 205.54n[1] to distinguish it from this Sec. 54n, deriving from Act 111 of 1994. Former MCL 205.54n[1], which pertained to sales of tangible personal property not for resale, was repealed by Act 258 of 1998, Imd. Eff. July 17, 1998. See now MCL 205.54q.</P></Paragraph>

**205.54o School, church, hospital, parent cooperative preschool, or nonprofit organization; sale of tangible personal property for fund-raising purposes; exemption; "school" defined; veterans' organization; sale of tangible personal property for raising funds for benefit of active duty service member or veteran; exemption; definitions.**

**Compiler's Notes:** <Paragraph><P>The cite to section 4(n)(1)(a) or (b) in subsections (1) and (2) was originally compiled as MCL 205.54n[1], was repealed by Act 258 of 1988, Imd. Eff. July 17, 1998, and pertained to sales of tangible personal property. See now MCL 205.54q.</P></Paragraph>

**205.54p Property offered to or made structural part of sanctuary; exemption; "regularly organized church or house of religious worship" and "sanctuary" defined.**

**205.54q Sales of tangible personal property not for resale; exemption; applicability; duties of transferee; evidence of exemption; limitation.**

**Compiler's Notes:** <Paragraph><P>Enacting section 2 of Act 116 of 1999 provides:</P></Paragraph><Paragraph><P>"Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933 PA 167, MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a.</P></Paragraph>

#### **205.54r Qualified truck, trailer, or rolling stock; exemption; definitions.**

**Compiler's Notes:** Enacting sections 1 and 2 of Act 116 of 1999 provide: Enacting section 1. Sections 4g and 4r of this amendatory act are effective for taxes levied after April 30, 1999. Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933 PA 167, MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a. Enacting section 1 of Act 467 of 2012 provides: Enacting section 1. This amendatory act is curative and intended to clarify the original intent of 1999 PA 116.

#### **205.54s Sale of investment coins and bullion; exemptions; definitions.**

#### **205.54t Exemptions; limitation; industrial processing; definitions.**

**Compiler's Notes:** Enacting section 2 of Act 116 of 1999 provides: Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933 PA 167, MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a. Enacting section 2 of Act 30 of 2023 provides: Enacting section 2. It is the intent of the legislature to annually appropriate sufficient funds from the state general fund to the state school aid fund created in section 11 of article IX of the state constitution of 1963 to fully compensate for any loss of revenue to the state school aid fund resulting from the enactment of this amendatory act.

#### **205.54u Extractive operation; exemptions; definition.**

**Compiler's Notes:** Enacting section 2 of Act 116 of 1999 provides: Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933 PA 167, MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a.

#### **205.54v Central office equipment or wireless equipment; presumption.**

**Compiler's Notes:** Enacting section 2 of Act 116 of 1999 provides: Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933 PA 167,

MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a.

### **205.54w Nonprofit hospital or nonprofit housing; sale of personal property to person in business of constructing, altering, repairing, or improving real estate; tax exemption; definitions.**

**Compiler's Notes:** Enacting section 2 of Act 116 of 1999 provides: Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933 PA 167, MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a. Enacting section 1 of Act 665 of 2006 provides: Enacting section 1. This amendatory act is retroactive and is effective for taxes levied after June 30, 1999. Enacting section 1 of Act 372 of 2016 provides: Enacting section 1. This amendatory act is retroactive and effective for taxes levied after December 31, 2012.

### **205.54x Sales to domestic air carrier; tax exemption; definitions.**

**Compiler's Notes:** Enacting section 1 of Act 53 of 2009 provides: Enacting section 1. This amendatory act shall be retroactively applied to transactions occurring after June 11, 2009.

### **205.54y Industrial processing; exemption; limitation.**

**Compiler's Notes:** Enacting section 2 of Act 116 of 1999 provides: Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933 PA 167, MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a.

### **205.54z Construction, alteration, repair, or improvement to nonprofit hospital before July 1, 1999.**

**Compiler's Notes:** Enacting section 2 of Act 116 of 1999 provides: Enacting section 2. This amendatory act clarifies that, with the exception of telecommunications equipment taxed under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, a taxpayer may exclude a sale of tangible personal property from gross proceeds only to the extent that the property is used for exempt purposes. For telecommunications equipment exempt under section 4v of the general sales tax act, 1933 PA 167, MCL 205.54v, this amendatory act clarifies that for periods before April 1, 1999, the tax shall not be apportioned and for periods beginning April 1, 1999, the tax shall be apportioned. This amendatory act clarifies that existing law as originally intended provides a prorated exemption. This amendatory act takes effect for all periods beginning March 31, 1995 and all tax years that are open under the statute of limitations provided in section 27a of 1941 PA 122, MCL 205.27a.

**205.54aa Tax exemption; resident tribal member.**

**205.54bb Sale of eligible automobile to qualified recipient; exemption; definitions.**

**205.54cc Repealed. 2008, Act 78, Eff. Dec. 31, 2009.**

**Compiler's Notes:** <Paragraph><P>The repealed section pertained to tax credit relating to motion picture production company.</P></Paragraph>

**205.54dd Sale of tangible personal property for use as or at mineral-producing property; exemption; limitation; "mineral-producing property" and "taxpayer" defined.**

**205.54ee Data center equipment; exemption from tax; conditions; report; definitions.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 251 of 2015 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. The legislature shall annually appropriate sufficient funds from the state general fund to the state school aid fund created in section 11 of article IX of the state constitution of 1963 to fully compensate for any loss of revenue to the state school aid fund resulting from the enactment of this amendatory act."</P></Paragraph><Paragraph><P>For transfer of authority, powers, duties, functions, and responsibilities of the department of talent and economic development to the Michigan strategic fund, see E.R.O. No. 2019-3, compiled at MCL 125.1998.</P></Paragraph>

**205.54ff Sales of certain prosthetic devices; exemption; definitions.**

**205.54ll Sale of firearm safety devices; exemption; definitions.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 15 of 2023 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. It is the intent of the legislature to annually appropriate sufficient funds from the state general fund to the state school aid fund created in section 11 of article IX of the state constitution of 1963 to fully compensate for any loss of revenue to the state school aid fund resulting from the enactment of this amendatory act."</P></Paragraph>

**205.55 Additional tax.**



**205.55a Repealed. 2004, Act 173, Eff. Sept. 1, 2004.**

**Compiler's Notes:** <Paragraph><P>The repealed section pertained to labor or services charges.</P></Paragraph>

**205.55b Repealed. 2006, Act 590, Eff. Jan. 1, 2011.**

**Compiler's Notes:** <Paragraph><P>The repealed section pertained to tax exemption at qualified athletic event.</P></Paragraph>

**205.56 Sales and gross proceeds tax returns; monthly filing; form; contents; transmitting return with remittance for amount of tax; electronic funds transfer; accrual of tax to state; filing returns and payment of tax for other than monthly periods; taxpayer as materialperson; "credit sale" and "materialperson" defined; due date.**

**205.56a Prepayment of tax by purchaser or receiver of fuel; rate of prepayment; determination; claiming estimated prepayment credits; bad debt deduction; actual shrinkage; accounting for and remitting prepayments; schedule; penalties; deduction prohibited; liability; date of prepayment; definitions.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 467 of 2014 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This amendatory act does not take effect unless House Joint Resolution UU of the 97th Legislature becomes a part of the state constitution of 1963 as provided in section 1 of article XII of the state constitution of 1963."</P></Paragraph><Paragraph><P>House Joint Resolution UU was presented to the electors as Proposal 15-1 at the May 5, 2015 special election. The proposal to amend the constitution was not approved by the voters and Act 467 of 2014 does not go into effect.</P></Paragraph>

**205.56b Returned goods or motor vehicle; tax credit.**

**205.56c Aviation fuel; informational report; "aviation fuel" defined.**

**205.57-205.57b Repealed. 2004, Act 173, Eff. Sept. 1, 2004.**

**Compiler's Notes:** <Paragraph><P>The repealed sections pertained to sale of motor vehicle to dealer or private individual.</P></Paragraph>

## **205.58 Consolidated returns.**

## **205.59 Administration of tax; conflicting provisions; rules.**

**Admin Rule:** <Paragraph><P>R 205.1 et seq. of the Michigan Administrative Code.</P></Paragraph>

## **205.60 Refund by taxpayer for returned property; written notice; refund under MCL 445.360a.**

**Compiler's Notes:** <Paragraph><P>Former MCL 205.60, which pertained to remittances of taxes, was repealed by Act 164 of 1980, Eff. Sept. 17, 1980.</P></Paragraph>

## **205.61 Motor vehicle used as partial payment; value.**

**Compiler's Notes:** <Paragraph><P>Former MCL 205.61, which pertained to failure or refusal to file tax return, was repealed by Act 164 of 1980, Eff. Sept. 17, 1980.</P></Paragraph>

## **205.62 Information to be obtained from purchaser; exception; format; signature; record of exempt transactions; liability; proof that transaction not subject to tax or obtaining exemption form from purchaser; date; additional time for compliance; blanket exemption form; "certified service provider" defined; process to claim exemption after purchase.**

**Compiler's Notes:** <Paragraph><P>Former MCL 205.62, which pertained to collection of sales tax due state, was repealed by Act 164 of 1980, Eff. Sept. 17, 1980.</P></Paragraph><Paragraph><P>Enacting section 1 of Act 251 of 2015 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. The legislature shall annually appropriate sufficient funds from the state general fund to the state school aid fund created in section 11 of article IX of the state constitution of 1963 to fully compensate for any loss of revenue to the state school aid fund resulting from the enactment of this amendatory act."</P></Paragraph>

## **205.63, 205.64 Repealed. 1980, Act 164, Eff. Sept. 17, 1980.**

**Compiler's Notes:** <Paragraph><P>The repealed sections pertained to tax lien and jeopardy assessments.</P></Paragraph>

## **205.65 Certificate of dissolution or withdrawal.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 25 of 2003 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This amendatory act takes effect for returns and remittances for those returns that are due or filed on or after the effective date of this amendatory act.</P></Paragraph>

**205.66 Injunction for failure to pay tax or obtain license.**

**205.66a Duty of assessing officers.**

**205.67 Repealed. 2008, Act 438, Imd. Eff. Jan. 9, 2009.**

**Compiler's Notes:** <Paragraph><P>The repealed section pertained to multiple points of use exemption forms.</P></Paragraph>

**205.68 Annual inventory and purchase records; retention; tax liability; failure to file return or maintain records; tax assessment; basis; burden of proof; indirect audit; exemption claim; blanket exemption claim; "indirect audit procedure" and "sufficient records" defined.**

**Compiler's Notes:** <Paragraph><P>Former MCL 205.68, which pertained to examination of records and subpoena of witnesses, was repealed by Act 164 of 1980, Eff. Sept. 17, 1980.</P></Paragraph>

**205.69 Sourcing sale at retail or lease or rental property.**

**Compiler's Notes:** <Paragraph><P>Former MCL 205.69, which pertained to testimony, was repealed by Act 164 of 1980, Eff. Sept. 17, 1980.</P></Paragraph>

**205.70 Repealed. 2008, Act 438, Imd. Eff. Jan. 9, 2009.**

**Compiler's Notes:** <Paragraph><P>The repealed section pertained to maintenance of records.</P></Paragraph>

**205.71 Repealed. 2016, Act 159, Eff. Sept. 7, 2016.**

**Compiler's Notes:** <Paragraph><P>The repealed section pertained to an exemption form or certain other information provided by purchaser of direct mail.</P></Paragraph>

**205.71a Sales of advertising and promotional direct mail; sales of other direct mail; direct payment authorization or exemption form provided by purchaser; limitation; definitions.**

**205.72 Repealed. 1980, Act 164, Eff. Sept. 17, 1980.**

**Compiler's Notes:** <Paragraph><P>The repealed section pertained to hearing and appeal of tax assessment.</P></Paragraph>

**205.73 Advertisement; amounts added to sales prices for reimbursement purposes; brackets; tax imposed under tobacco products tax act.**

**205.74 Repealed. 1980, Act 164, Eff. Sept. 17, 1980.**

**Compiler's Notes:** <Paragraph><P>The repealed section pertained to penalties for offenses.</P></Paragraph>

**205.75 Disposition of money received and collected; definitions.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 467 of 2014 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This amendatory act does not take effect unless House Joint Resolution UU of the 97th Legislature becomes a part of the state constitution of 1963 as provided in section 1 of article XII of the state constitution of 1963."</P></Paragraph><Paragraph><P>House Joint Resolution UU was presented to the electors as Proposal 15-1 at the May 5, 2015 special election. The proposal to amend the constitution was not approved by the voters and Act 467 of 2014 does not go into effect.</P></Paragraph>

**205.76 Repealed. 1949, Act 272, Eff. July 1, 1949.**

**Compiler's Notes:** <Paragraph><P>The repealed section pertained to appropriation from general fund for administration of sales tax act and provided for its repayment.</P></Paragraph>

**205.78 Short title; general sales tax act.**