

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

***** 205.6.added THIS ADDED SECTION IS EFFECTIVE OCTOBER 1, 2006 *****

205.6.added Identification of refund opportunity by auditor; notification to taxpayer.

Sec. 6. If during the course of an audit authorized under this act an auditor identifies a refund opportunity for the taxpayer, the auditor shall notify the taxpayer of that refund opportunity in a timely manner. The taxpayer may then claim a refund under the provisions of this act. Neither the auditor nor any other department employee shall be required to provide detailed transactional support for refund claims or be required to perform a review beyond that necessary to carry out the intended audit scope.

History: Add. 2006, Act 6, Eff. Oct. 1, 2006.

Compiler's note: Former § 205.6, which provided for departmental organization by commissioner, was repealed by Act 188 of 1970, Eff. Aug. 6, 1970.

Popular name: Revenue Act