

GENERAL SALES TAX ACT (EXCERPT)
Act 167 of 1933

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

Sec. 10.

(1) If a taxpayer refunds or provides a credit for all or a portion of the amount of the purchase price of returned tangible personal property within the time period for returns stated in the taxpayer's refund policy or 180 days after the initial sale, whichever is sooner, the taxpayer shall also refund or provide a credit for the tax levied under this act that the taxpayer added to all or that portion of the amount of the purchase price that is refunded or credited.

(2) A cause of action against a seller for overcollected sales or use taxes does not accrue until a purchaser has provided written notice to a seller and the seller has had 60 days to respond. The purchaser shall provide in the notice sufficient information to determine the validity of the request. In matters relating to the request, a seller is presumed to have a reasonable business practice if in the collection of sales and use tax, the seller has a certified service provider or a system, including a proprietary system, certified by the department and has remitted to this state all taxes collected less any deductions, credits, or collection allowances.

(3) If a taxpayer tenders an amount to a buyer under section 10a of 1976 PA 449, MCL 445.360a, the taxpayer shall refund the tax levied under this act on the difference between the price stamped or affixed to the item and the price charged.

History: Add. 2000, Act 149, Imd. Eff. June 7, 2000 ;-- Am. 2004, Act 173, Eff. Sept. 1, 2004

Compiler's Notes: Former MCL 205.60, which pertained to remittances of taxes, was repealed by Act 164 of 1980, Eff.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