

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

205.819 Registration.

Sec. 19.

(1) A person may participate under the agreement only by registering in the central registration system provided for by the agreement.

(2) The department shall participate in an online registration system with other member states that allows sellers to register online. There is no registration fee or written signature required of a seller for registration under the agreement.

(3) A seller registered under the agreement is considered registered in each of the member states. A seller may also choose to register directly with other member states.

(4) A seller may cancel its registration under the agreement at any time according to the agreement. A seller who cancels its registration remains liable for remitting taxes collected to this state.

(5) By registering under the agreement, the seller agrees to be subject to the general sales tax act and use tax act and to collect and remit sales and use taxes for all taxable sales into this state.

(6) Registration of a person under the agreement and collection of sales and use taxes by that person in this state does not provide nexus with this state and shall not be used as a factor in determining nexus with this state for any tax purpose.

(7) A seller may use an agent to register for the seller under the agreement in this state.

(8) Withdrawal or revocation of this state does not relieve a seller of its responsibility to remit taxes collected on behalf of this state.

(9) A seller or certified service provider is not liable for having charged and collected an incorrect amount of sales or use tax resulting from their reliance on erroneous data provided in the taxability matrix provided for under section 31 or by the department on tax rates.

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