

USE TAX ACT (EXCERPT)
Act 94 of 1937

205.99 Personal liability of seller or certified service provider for failure to collect tax; definition.

Sec. 9.

(1) If a seller or certified service provider who is required or authorized to collect the tax fails to do so, the seller or certified service provider is liable personally for the amount the seller or certified service provider failed to collect together with penalty and interest on the tax. In that case, the department has the power to make an assessment against the seller or certified service provider, based upon any information in or that comes into the department's possession. The department shall give to the seller or certified service provider written notice of the assessment. The notice may be served upon the seller or certified service provider personally or by registered mail, addressed to the last known or business address.

(2) As used in this section, "certified service provider" means that term as defined in section 3 of the streamlined sales and use tax administration act.

History: 1937, Act 94, Eff. Oct. 29, 1937 ;-- CL 1948, 205.99 ;-- Am. 1949, Act 273, Eff. July 1, 1949 ;-- Am. 1959, Act 263, Eff. Sept. 1, 1959 ;-- Am. 1959, Act 272, Eff. Jan. 1, 1960 ;-- Am. 2004, Act 172, Eff. Sept. 1, 2004