

COLLECTION OF SPECIFIC TAXES (EXCERPT)
Act 226 of 1889

207.443 Failure to report; tax estimate by state treasurer; notice.

Sec. 3. If a corporation, copartnership, party, or person, doing business in this state, neglects or refuses to make a report as required by law, upon which the amount of specific tax imposed by any law of this state, and due and payable by any corporation, copartnership, party, or person, is computed, the state treasurer shall estimate the amount of specific tax due from and payable by the corporation, copartnership, party, or person, from the best information he or she may be able to obtain, and charge that amount upon the books of his or her office. After making the estimate, the state treasurer shall immediately send by mail or otherwise a written notice signed by him or her to any of the officers or directors of the corporation, or to any member of a copartnership, or to the party or person, of the amount of the specific tax estimated by him or her as due and payable by the corporation, copartnership, party, or person.

History: 1889, Act 226, Imd. Eff. July 1, 1889;—How. 1256c;—CL 1897, 4030;—CL 1915, 4262;—CL 1929, 3666;—CL 1948, 207.443;—Am. 2002, Act 348, Imd. Eff. May 23, 2002.