

**SINGLE BUSINESS TAX ACT (EXCERPT)**

**Act 228 of 1975**

**CHAPTER 5**

\*\*\*\*\* 208.80 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007

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**208.80 Administration of tax; conflicting provisions; rules; forms; tax cumulative; disposition of proceeds; statistics.**

Sec. 80. (1) The tax imposed by this act shall be administered by the revenue commissioner pursuant to Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.30 of the Michigan Compiled Laws, and this act. In case of conflict between Act No. 122 of the Public Acts of 1941 and this act, the provisions of this act will apply.

(2) Rules shall be promulgated under this act pursuant to the administrative procedures act of 1969, Act No. 306 of the Public Acts of 1969, being sections 24.201 to 24.328 of the Michigan Compiled Laws.

(3) The department shall prescribe forms for use by taxpayers and shall promulgate rules in conformity with this act for the maintenance by taxpayers of records, books, and accounts, and for the computation of the tax, the manner and time of changing or electing accounting methods and of exercising the various options contained in this act, the making of returns, and the ascertainment, assessment, and collection of the tax imposed under this act.

(4) The tax imposed by this act is in addition to all other taxes for which the taxpayer may be liable. The proceeds derived from the tax shall be credited to the general fund of the state to be allocated and distributed as provided by this act.

(5) The department shall prepare and publish statistics from the records kept to administer the tax imposed by this act, detailing the distribution of tax receipts by type of business, legal form of organization, sources of tax base, timing of tax receipts, and types of deductions. The statistics shall not result in the disclosure of information regarding any specific taxpayer.

**History:** Add. 1985, Act 139, Eff. Mar. 26, 1986.

**208.81-208.121 Repealed. 1985, Act 139, Eff. Mar. 26, 1986.**

**Compiler's note:** These sections pertained to determination of tax, failure or refusal to file return or pay tax, penalties, collection of tax, credit or refunds, records, prohibited conduct, disclosures, administration and disposition of tax, and statistics.