

**CITY UTILITY USERS TAX ACT (EXCERPT)**  
**Act 100 of 1990**

**141.1172 Additional assessment.**

Sec. 12. Except in case of fraud, failure to file a return, or omission of substantial portions of tax due on a return, an additional assessment shall not be made after 3 years from the date the return was due, including extensions thereof, or the tax was paid, whichever is later.

**History:** 1990, Act 100, Imd. Eff. June 13, 1990.