

HOUSE BILL No. 6019

September 15, 1998, Introduced by Rep. Profit and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
by amending section 15 (MCL 205.65), as amended by 1993 PA 325.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 15. (1) The department shall withhold the issuance of
2 any certificate of dissolution or withdrawal of any corporation
3 OR LIMITED LIABILITY COMPANY organized under the laws of this
4 state or organized under the laws of another state and admitted
5 to do business in this state until all taxes levied under this
6 act against the corporation OR LIMITED LIABILITY COMPANY have
7 been paid, or until it is determined the applicant is not
8 indebted for any taxes levied under this act.

9 (2) If a corporation OR LIMITED LIABILITY COMPANY licensed
10 under this act fails for any reason to file the required returns
11 or to pay the tax due, any of its officers having control, or

1 supervision of, or charged with the responsibility for making the
2 returns and payments is personally liable for the failure. The
3 dissolution of a corporation OR LIMITED LIABILITY COMPANY does
4 not discharge an officer's liability for a prior failure of the
5 corporation OR LIMITED LIABILITY COMPANY to make a return or
6 remit the tax due. The sum due for the liability may be assessed
7 and collected as provided in sections 23 and 24 of ~~Act No. 122~~
8 ~~of the Public Acts of 1941, being sections 205.23 and 205.24 of~~
9 ~~the Michigan Compiled Laws~~ 1941 PA 122, MCL 205.23 AND 205.24.