

# HOUSE BILL No. 5495

November 28, 2007, Introduced by Rep. Wenke and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
by amending section 10 (MCL 205.100), as amended by 2004 PA 172.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 10. (1) The tax imposed by this act shall be administered  
2 by the department under 1941 PA 122, MCL 205.1 to 205.31, the  
3 streamlined sales and use tax administration act, **2004 PA 174, MCL**  
4 **205.801 TO 205.833**, and this act. If the provisions of 1941 PA 122,  
5 MCL 205.1 to 205.31, the streamlined sales and use tax  
6 administration act, **2004 PA 174, MCL 205.801 TO 205.833**, and this  
7 act conflict, the provisions of this act apply.

8           (2) Rules shall be promulgated to implement this act under the  
9 administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to  
10 24.328.

1 ~~—— (3) Claims for refund pursuant to the 1988 amendatory act~~  
2 ~~amending section 2 shall be filed not later than March 31, 1989.~~  
3 ~~The approved refunds shall be paid without interest. The department~~  
4 ~~shall not pay refunds totaling more than \$1,000,000.00 in any 1~~  
5 ~~fiscal year, unless the single business tax act, 1975 PA 228, MCL~~  
6 ~~208.1 to 208.145, is amended to impose a 1-year surcharge on the~~  
7 ~~business activity of contract construction to recover the cost of~~  
8 ~~the refunds.~~

9 ~~—— (4) A claim for a refund pursuant to the final decision of the~~  
10 ~~Michigan court of appeals in the case of GTE Sprint Communications~~  
11 ~~Corp. v Michigan Department of Treasury, 179 Mich App 276, 1989, LV~~  
12 ~~DEN 436 Mich 875, 1990, shall be filed not later than January 1,~~  
13 ~~1994 by a person that paid the tax under this act for interstate~~  
14 ~~access telephone services for the period beginning August 1, 1988~~  
15 ~~through January 1, 1991. The approved refund shall be paid without~~  
16 ~~interest. The department shall pay the refund in 12 equal~~  
17 ~~installments commencing in the month that the person begins~~  
18 ~~applying the refunds to the billings of its current Michigan~~  
19 ~~interstate subscribers in a manner consistent with the requirements~~  
20 ~~of the federal communications commission.~~

21 (3) ~~(5)~~—A seller shall not separately state on an invoice,  
22 bill of sale, or other similar document given to the purchaser the  
23 tax imposed under the tobacco products tax act, 1993 PA 327, MCL  
24 205.421 to 205.436.