

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

**141.1154 Compliance with order; grievance; appeal; recovery; payment.**

Sec. 4.

(1) The parties, within 30 days after receipt of the order of the state commissioner of revenue, shall fully comply with all directions and requirements of the order unless theretofore excused therefrom during or as a result of a final determination pursuant to an appeal from the order of the commissioner as hereinafter provided. If the utility, resale customer, utility user, or other person or the city is aggrieved by any such order of the commissioner, he or she may appeal within 90 days after receipt of notice of the order to the circuit court for the county in which the taxing jurisdiction is located.

(2) If a utility, resale customer, utility user, or other person, as the result of an appeal, is found entitled to recover any sums paid, they shall be paid from the general fund of the city. The city shall promptly and uniformly comply with a final order upon appeal hereunder affecting the interpretation, administration, or application of the ordinance.

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