

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

**141.1158b Amount held in trust.**

Sec. 8b.

Notwithstanding any ordinance of a city levying the tax or any other provision of this act, any utility, resale customer, other entity, or person that collects a tax or any money represented to be a tax authorized under this act holds the amount so collected in trust for the benefit of the city, or for bondholders secured by a pledge with a lighting authority.

**History:** Add. 2012, Act 393, Imd. Eff. Dec. 19, 2012