

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

**141.1174 Person aggrieved by rule, denial of claim, or special ruling; appeal; final order; payment; refund.**

Sec. 14.

Any person aggrieved by a rule adopted by the administrator, denial in whole or in part of a claim for refund, or a special ruling, may file a timely appeal therefrom to the state commissioner of revenue in such form and manner as the commissioner shall prescribe. Within 30 days after a final order of the commissioner upon the appeal, such person shall pay the city the taxes, interest, and penalty found due to the city, and the city shall refund any amount found to have been overpaid.

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