

**USE TAX ACT (EXCERPT)**  
**Act 94 of 1937**

**205.100a Receipt and collection of local community stabilization share.**

Sec. 10a.

The department shall administer under this act and under 1941 PA 122, MCL 205.1 to 205.31, the receipt and collection of the local community stabilization share on behalf of the authority as an agent of the authority. The department may enter into an agreement with the authority relating to the receipt and collection of the local community stabilization share and the payment of authority revenue generated by the local community stabilization share to the authority, which is dedicated to local purposes, including, but not limited to, police safety, fire protection, and ambulance emergency services.

**History:** Add. 2014, Act 80, Eff. Jan. 1, 2015

**Compiler's Notes:** Enacting section 1 of Act 80 of 2014 provides: "Enacting section 1. This amendatory act does not take effect unless approved by a majority of the registered and qualified electors of this state voting on the question at an election to be held on the August regular election date in 2014. Except as otherwise provided in this enacting section, this amendatory act shall be submitted to the registered and qualified electors of this state at that election as provided by the Michigan election law, 1954 PA 116, MCL 168.1 to 168.992, and for the purpose of complying with section 31 of article IX of the state constitution of 1963. Notwithstanding other law, when submitted to the registered and qualified electors of this state, this amendatory act shall be presented with the following question: "APPROVAL OR DISAPPROVAL OF AMENDATORY ACT TO REDUCE STATE USE TAX AND REPLACE WITH A LOCAL COMMUNITY STABILIZATION SHARE TO MODERNIZE THE TAX SYSTEM TO HELP SMALL BUSINESSES GROW AND CREATE JOBS The amendatory act adopted by the Legislature would: 1. Reduce the state use tax and replace with a local community stabilization share of the tax for the purpose of modernizing the tax system to help small businesses grow and create jobs in Michigan. 2. Require Local Community Stabilization Authority to provide revenue to local governments dedicated for local purposes, including police safety, fire protection, and ambulance emergency services. 3. Increase portion of state use tax dedicated for aid to local school districts. 4. Prohibit Authority from increasing taxes. 5. Prohibit total use tax rate from exceeding existing constitutional 6% limitation. Should this law be approved? YES [ ] NO [ ]". "Enacting section 2 of Act 80 of 2014 provides: "Enacting section 2. If approved by the registered and qualified electors of this state as provided in enacting section 1, this amendatory act takes effect January 1, 2015."

**Compiler's Notes:** Act 80 of 2014 was approved by a majority of the voters at the August 5, 2014 primary election. The election results were certified by the Michigan Board of State Canvassers on August 22, 2014.

**Compiler's Notes:** This section, which was added by Act 80 of 2014, should have evidently amended the section added by Act 408 of 2012.

**Compiler's Notes:** The conditions in enacting section 1 of Act 408 of 2012 were not met. Act 408 of 2012 did not go into effect.

**Compiler's Notes:** The conditions in enacting section 1 of Act 81 of 2014 were not met. Act 81 of 2014 did not go into effect.