

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

**205.107 Computation of tax amount; rounding up to whole cent.**

Sec. 17.

Beginning not later than January 1, 2006, in determining the amount of the tax under this act, the seller shall compute the tax to the third decimal place and round up to a whole cent when the third decimal place is greater than 4 or round down to a whole cent when the third decimal place is 4 or less.

**History:** Add. 2004, Act 172, Eff. Sept. 1, 2004

**Compiler's Notes:** Former MCL 205.107, which pertained to failure to make tax return, was repealed by Act 165 of 1980, Eff. Sept. 17, 1980.