

SENATE BILL NO. 887

February 17, 1998, Introduced by Senator BOUCHARD and referred to the Committee on Economic Development, International Trade and Regulatory Affairs.

A bill to amend 1937 PA 94, entitled
"Use tax act,"
by amending section 5 (MCL 205.95).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 5. (1) ~~—(a)—~~ Every person ~~—when—~~ engaged in the busi-
2 ness of selling tangible personal property for storage, use, or
3 other consumption in this state ~~—,~~ shall register with the
4 department and give the name and address of each agent operating
5 in this state, the location of any and all distribution or sales
6 houses or offices, or other places of business in this state, and
7 ~~—such—~~ other information ~~—as—~~ the department ~~may require with~~
8 ~~respect to—~~ REQUIRES CONCERNING matters pertinent to the enforce-
9 ment of this act. ~~—, but it shall not be—~~ HOWEVER, IT IS NOT
10 necessary for a seller holding a license obtained ~~—pursuant to—~~
11 ~~the provisions of Act No. 167 of the Public Acts of 1933, as~~

1 ~~amended~~ UNDER THE GENERAL SALES TAX ACT, 1933 PA 167, MCL 205.51
2 TO 205.78, to register with the department as provided in this
3 act. ~~Every such~~ EACH seller shall collect the tax imposed by
4 this act from the consumer.

5 (2) ~~(b)~~ The corporation ~~and securities commission~~
6 DIVISION OF THE DEPARTMENT OF CONSUMER AND INDUSTRY SERVICES
7 shall not issue to any foreign corporation engaged in the busi-
8 ness of selling tangible personal property a certificate of
9 authority to do business in this state or approve and file the
10 proposed articles of incorporation submitted to it by any domes-
11 tic corporation authorizing or permitting ~~such~~ THE corporation
12 to conduct ~~any~~ A business of selling ~~of~~ tangible personal
13 property unless ~~such corporations shall submit~~ THE CORPORATION
14 SUBMITS with an application for ~~said~~ THE certificate of author-
15 ity or proposed articles of incorporation, an application for
16 registration of ~~said~~ THE corporation under the provisions of
17 this act, or an application for license under the ~~provisions of~~
18 Act No. 167 of the Public Acts of 1933, as amended, which
19 GENERAL SALES TAX ACT, 1933 PA 167, MCL 205.51 TO 205.78. THE
20 application shall be transmitted to the department by ~~said~~ THE
21 corporation ~~and securities commission~~ DIVISION OF THE DEPART-
22 MENT OF CONSUMER AND INDUSTRY SERVICES.

23 ~~The corporation and securities commission shall withhold~~
24 ~~the issuance of any certificate of dissolution or withdrawal in~~
25 ~~the case of any corporation organized under the laws of this~~
26 ~~state or organized under the laws of another state and admitted~~
27 ~~to do business in this state until the receipt of a notice from~~

~~1 the department to the effect that all taxes levied under this act
2 against any such corporation have been paid, or until it shall be
3 notified by the department that the applicant is not indebted for
4 any taxes levied hereunder.—~~