

HOUSE BILL No. 5773

September 9, 2014, Introduced by Rep. Durhal and referred to the Committee on Local Government.

A bill to amend 1990 PA 100, entitled
"City utility users tax act,"
by amending section 5 of chapter 2 (MCL 141.1165).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

CHAPTER 2

Sec. 5. (1) The administrator may adopt, amend, and repeal rules relating to the administration and enforcement of this ordinance, but not in conflict with the ordinance, subject to the approval of the city governing body. ~~The~~ **BEFORE JANUARY 1, 2015,** **THE** rules, amendments, and repeals, after approval by the city governing body, ~~shall~~ become effective upon being published in the official newspaper of the city. **BEGINNING JANUARY 1, 2015, THE RULES, AMENDMENTS, AND REPEALS, AFTER APPROVAL BY THE CITY GOVERNING BODY, BECOME EFFECTIVE UPON TIER C PUBLIC NOTICE BEING**

1 PROVIDED AS SET FORTH IN THE LOCAL GOVERNMENT PUBLIC NOTICE ACT.

2 (2) The administrator shall enforce this ordinance and the
3 rules. The administrator shall prepare, adopt, and make available
4 to taxpayers and other persons all forms necessary for compliance
5 with this ordinance.

6 (3) The city treasurer shall collect all taxes and payments
7 due under this ordinance and deposit them in a designated city
8 depository.

9 (4) A taxpayer, public utility, or resale customer desiring a
10 special ruling on a matter pertaining to this ordinance or rules
11 shall submit in writing to the administrator all the facts involved
12 and the ruling sought. A taxpayer, public utility, or resale
13 customer ~~—~~aggrieved by a special ruling may appeal as provided in
14 section 14 **OF THIS CHAPTER.**

15 (5) The administrator or his or her duly authorized agent may
16 examine the books, papers, and records of any person, public
17 utility, resale customer, taxpayer, or his or her agent or
18 representative ~~—~~for the purpose of verifying the accuracy and
19 completeness of a return filed, or, if no return was filed, to
20 ascertain the tax, penalties, or interest due under this ordinance.

21 Enacting section 1. This amendatory act does not take effect
22 unless Senate Bill No. ____ or House Bill No. 5560 (request no.
23 03796'13) of the 97th Legislature is enacted into law.