

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

**141.1168 Delinquent tax amounts; interest and penalties.**

Sec. 8.

(1) All delinquent tax amounts shall be subject to interest from the due date at the rate of 1/2 of 1% per month or fraction thereof until paid.

(2) A user failing to pay the tax, or any public utility or resale customer failing to remit moneys billed and due the city, when due, or file a return when due, is liable, in addition to the interest, to a penalty of 1% of the amount of the unpaid tax, or moneys unremitted, for each month or fraction thereof, not to exceed a total penalty of 25% of the unpaid tax. The administrator may abate the penalty or a part thereof for just cause. If the total interest or interest and penalty to be assessed is less than \$2.00, the administrator, in lieu thereof, may assess a penalty in the amount of \$2.00. Interest, interest and penalty, or the minimum charge shall be computed separately for each month or billing period.

(3) Interest and penalties applicable to users shall not be subject to public utility or resale customer billing procedures but shall be recovered only by the taxing city directly from users.

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