

USE TAX ACT (EXCERPT)

Act 94 of 1937

***** 205.109.amended[2] THIS AMENDED SECTION IS EFFECTIVE WHEN THE CONDITIONS APPLIED BY ENACTING SECTION 1 OF ACT 81 OF 2014 ARE MET: See enacting section 1 of Act 81 of 2014 *****

205.109.amended[2] Collection or payment of tax; benefit of state, authority, and metropolitan areas.

Sec. 19. The tax collected by the seller from the consumer or lessee under this act is for the benefit of this state, the authority, and the metropolitan areas of this state and a person other than this state, the authority, and the metropolitan areas of this state shall not derive a benefit from the collection or payment of this tax.

History: Add. 2004, Act 172, Eff. Sept. 1, 2004;—Am. 2012, Act 408, Eff. (pending).

Compiler's note: Former MCL 205.109, which pertained to penalty for general violations, was repealed by Act 165 of 1980, Eff. Sept. 17, 1980.

Enacting section 1 of Act 408 of 2012 provides:

"Enacting section 1. This amendatory act does not take effect unless approved by a majority of the qualified electors of this state voting on the question at an election to be held on the August regular election date in 2014. This amendatory act shall be submitted to the qualified electors of this state at that election as provided by the Michigan election law, 1954 PA 116, MCL 168.1 to 168.992. When submitted to the qualified electors of this state, this amendatory act shall be presented with the following question:

"APPROVAL OR DISAPPROVAL OF THE AMENDATORY ACT DEDICATING A PORTION OF USE TAX REVENUE TO BENEFIT METROPOLITAN AREAS THROUGHOUT THIS STATE

The amendatory act adopted by the Legislature would:

1. Dedicate a portion of the existing state use tax as a local tax levied by a new metropolitan areas authority.
2. Distribute revenue from that local tax throughout the state for local purposes, including police and fire protection.
3. Increase that portion of the state use tax currently dedicated for aid to schools.
4. Prohibit the total use tax rate from exceeding the constitutional limit of 6%.

Should this amendatory act be approved?

YES ☐

NO ☐.

Enacting section 2 of Act 408 of 2012 provides:

"Enacting section 2. If approved by the qualified electors of this state as provided in enacting section 2, this amendatory act takes effect January 1, 2015."

Enacting section 1 of Act 81 of 2014 provides:

"Enacting section 1. This amendatory act, 2012 PA 408, does not take effect unless approved by a majority of the qualified electors of this state voting on the question at an election. If Senate Bill No. 822 of the 97th Legislature is enacted and submitted to the qualified electors of this state at the August regular election date in 2014, this amendatory act, 2012 PA 408, shall not be submitted to the qualified electors of this state. If Senate Bill No. 822 of the 97th Legislature is not enacted and not submitted to the qualified electors of this state at the August regular election date in 2014, this amendatory act, 2012 PA 408, shall be submitted to the qualified electors of this state at that election as provided by the Michigan election law, 1954 PA 116, MCL 168.1 to 168.992. When submitted to the qualified electors of this state, this amendatory act, 2012 PA 408, shall be presented with the following question:

"APPROVAL OR DISAPPROVAL OF 2012 PA 408, AN AMENDATORY ACT DEDICATING A PORTION OF USE TAX REVENUE TO BENEFIT METROPOLITAN AREAS THROUGHOUT THIS STATE

2012 PA 408 would:

1. Dedicate a portion of the existing state use tax as a local tax levied by a new metropolitan areas authority.
2. Distribute revenue from that local tax throughout the state for local purposes, including police and fire protection.
3. Increase that portion of the state use tax currently dedicated for aid to schools.
4. Prohibit the total use tax rate from exceeding the constitutional limit of 6%.

Should this amendatory act be approved?

YES ☐

NO ☐.

Enacting 2 of Act 81 of 2014 provides:

"Enacting section 2. If approved by the qualified electors of this state as provided in enacting section 1, this amendatory act takes effect January 1, 2015."