

COLLECTION OF SPECIFIC TAXES (EXCERPT)
Act 226 of 1889

207.441 Unpaid specific tax; interest; penalty after demand; collection suit; proceedings; decree; sale; payment.

Sec. 1. Specific taxes imposed by any law of this state upon any corporation, copartnership, party, or person, that remain unpaid after the last day of the month in which by law the specific taxes are payable, are subject to interest computed at the rate of 7 per cent per annum from the day the specific taxes became due to the day of payment. Furthermore, if a specific tax, with the accrued interest is not paid within 10 days after demand for payment is made by the state treasurer, then any corporation, copartnership, party, or person so failing to pay as demanded is subject to a penalty of 2 per cent for each month or fraction of a month, to be computed upon the amount due from the corporation, copartnership, party, or person at the date of the demand for payment. And for the amount so due, including the penalty, the state treasurer shall bring an action in the name of the people of the state of Michigan, before the judge of the circuit court of any county in this state having jurisdiction, in open court, if it shall be in session, otherwise at his or her chambers, for the recovery of the amount due, including the penalty, after not less than 30 days' notice to every such corporation, copartnership, party, or person of the commencement of the action, either by actual service of a copy of the petition of the state treasurer, or by publication, as the court may order, and after proper hearing of all and singular the premises in the petition by the state treasurer set forth, may enter a decree for the amount of the specific taxes, interest, and penalty as provided in this act. Execution shall immediately issue to the sheriff of any county in which the principal office of the corporation or copartnership is located, or the party or person may reside, commanding him or her to immediately levy the same, together with 10 per cent as his or her fees, by distress and sale, as provided by section 6038 of the revised judicature act of 1961, 1961 PA 236, MCL 600.6038, of any of the property, real or personal, belonging to the corporation, copartnership, party, or person, wherever the property may be found in this state, and to pay over the revenue, reserving his or her fees, to the state treasurer, within 10 days after the same is collected.

History: 1889, Act 226, Imd. Eff. July 1, 1889;—How. 1256a;—CL 1897, 4028;—CL 1915, 4260;—CL 1929, 3664;—CL 1948, 207.441;—Am. 2002, Act 348, Imd. Eff. May 23, 2002.

Compiler's note: Section 10 of chapter 191, referred to in this section, was repealed by Act 236 of 1961. See now MCL 600.6038.