## THE CODE OF CRIMINAL PROCEDURE (EXCERPT) Act 175 of 1927

## 777.12a Chapters 200 to 219; felonies.

Sec. 12a.

This chapter applies to the following felonies enumerated in chapters 200 to 219 of the Michigan Compiled Laws:

| M.C.L.           | Category   | y Clas | s Description                                                                                 | Stat<br>Max |
|------------------|------------|--------|-----------------------------------------------------------------------------------------------|-------------|
| 205.27(1) (a)    | Pub trst   | G      | Failure to file or false tax return or payment                                                | 5           |
| 205.27(1) (b)    | Pub trst   | G      | Aiding and abetting tax evasion or filing false returns                                       | 5           |
| 205.27(1)<br>(c) | Pub trst   | G      | Making/permitting false tax returns or payments                                               | 5           |
| 205.27(3)        | Pub trst   | G      | False tax returns/perjury                                                                     | 15          |
| 205.28(1)<br>(e) | Pub trst   | G      | State employee compromising taxes                                                             | 5           |
| 205.28(1)<br>(f) | Pub trst   | G      | Unauthorized disclosure of tax information                                                    | 5           |
| 205.428(2)       | ) Pub trst | G      | Tobacco products tax act violations                                                           | 5           |
| 205.428(3)       | ) Pub trst | G      | Illegal sale of cigarettes or other tobacco products with wholesale price of \$250.00 or more | 5           |
| 205.428(6)       | ) Pub trst | F      | Illegal tobacco stamp or tobacco stamp device                                                 | 10          |
| 205.428(7)       | ) Pub trst | G      | Illegal vending machine license, disk, or marker                                              | 5           |
| 207.118a         | Pub ord    | G      | Gasoline tax â€" embezzlement over \$100                                                      | 10          |
| 207.119          | Pub trst   | G      | Gasoline or motor fuel tax violation                                                          | 4           |
| 207.127c         | Pub ord    | G      | Diesel fuel tax â€" embezzlement over \$100                                                   | 10          |
| 207.754(3)       | ) Pub trst | G      | State treasurer â€" municipality tax â€" divulging confidential information                   | 5           |

**History:** Add. 2002, Act 34, Eff. Apr. 1, 2002