

SENATE BILL No. 556

October 4, 1989, Introduced by Senators SHINKLE, GEAKE,
N. SMITH, NICHOLS, CROPSEY, BINSFELD and DINGELL and
referred to the Committee on Finance.

A bill to amend section 6 of Act No. 167 of the Public Acts
of 1933, entitled as amended

"General sales tax act,"

as amended by Act No. 186 of the Public Acts of 1980, being sec-
tion 205.56 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 6 of Act No. 167 of the Public Acts of
2 1933, as amended by Act No. 186 of the Public Acts of 1980, being
3 section 205.56 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 6. (1) ~~The taxpayer shall, unless~~ UNLESS otherwise
6 provided by law, or as required pursuant to ~~subsection~~
7 SUBSECTIONS (3) AND (4), on or before the fifteenth day of each
8 month, THE TAXPAYER SHALL make out a return for the preceding
9 month, on a form prescribed by the department, showing the entire

1 amount of all sales and gross proceeds of his or her business,
2 the allowable deductions ~~therefrom~~ FROM THE GROSS PROCEEDS, and
3 the amount of tax for which he or she is liable. ~~—, and~~ THE
4 TAXPAYER shall transmit the return, together with a remittance
5 for the amount of the tax, to the department ~~—~~ on or before the
6 fifteenth day of the month. The monthly return shall be signed
7 by the taxpayer or his or her duly authorized agent ~~—~~ and, if
8 prepared for the taxpayer by any other person, the return shall
9 ~~so state, giving~~ GIVE the name and address of that person and
10 be signed by that person, ~~and giving~~ WITH the name of his or
11 her employer, if any.

12 ~~—(2) For returns of a taxpayer showing sales and gross pro-~~
13 ~~ceeds which include amounts exempt from tax under section 4i, the~~
14 ~~taxpayer shall report the number and description by model type of~~
15 ~~passenger automobiles which were sold and to which section 4i~~
16 ~~applied, the amount of gross proceeds which are exempt from tax~~
17 ~~under section 4i, and the amount of tax exempted by section 4i.~~

18 (2) ~~—(3)~~ The tax imposed under this act shall accrue to the
19 state on the last day of the month in which the sale is
20 incurred.

21 (3) ~~—(4)~~ The commissioner of revenue, when he or she
22 ~~deems~~ CONSIDERS it necessary to insure payment of the tax or to
23 provide a more efficient administration, may require the filing
24 of returns and payment of the tax for other than monthly
25 periods.

1 (4) THE TAXPAYER SHALL INCLUDE A SALE MADE ON ACCOUNT ON THE
2 RETURN TRANSMITTED IN THE SECOND MONTH FOLLOWING THE MONTH IN
3 WHICH THE SALE WAS MADE.

4 Section 2. This amendatory act shall not take effect unless
5 proposal B is approved by the electors on November 7, 1989 and
6 becomes part of the constitution as provided in section 1 of
7 article XII of the state constitution of 1963.