

HOUSE BILL No. 5743

April 21, 1998, Introduced by Reps. Gernaat, McBryde, Voorhees, McNutt, Lowe, Walberg and Goschka and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 10.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 10. IF A PURCHASER OF DEFECTIVE TANGIBLE PERSONAL
2 PROPERTY IS UNABLE TO RETURN THAT PROPERTY TO THE SELLER IN THIS
3 STATE BECAUSE THE SELLER HAS SUBSEQUENTLY CEASED BUSINESS OPERA-
4 TIONS IN THIS STATE, THE DEPARTMENT SHALL REFUND THE AMOUNT OF
5 THE TAX PAID BY THE PURCHASER AS REIMBURSEMENT TO THE SELLER UPON
6 VERIFICATION OF THE SALE AND RETURN OF THE DEFECTIVE TANGIBLE
7 PERSONAL PROPERTY TO THE MANUFACTURER OR ANOTHER AGENT OF THE
8 MANUFACTURER. THE PURCHASER SHALL SUBMIT TO THE DEPARTMENT WITH
9 A CLAIM FOR REFUND INFORMATION DETERMINED BY THE DEPARTMENT
10 NECESSARY FOR THE VERIFICATION.

1 Enacting section 1. This amendatory act is effective for
2 sales at retail made after December 31, 1995.