

HOUSE BILL No. 5910

June 4, 1998, Introduced by Rep. Profit and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled
"Use tax act,"
(MCL 205.91 to 205.111) by adding section 8.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 8. IF A CONSUMER OF DEFECTIVE TANGIBLE PERSONAL PROP-
2 ERTY 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 CONSUMER UPON VERIFICATION OF THE SALE AND
6 RETURN OF THE DEFECTIVE TANGIBLE PERSONAL PROPERTY TO THE MANU-
7 FACTURER OR ANOTHER AGENT OF THE MANUFACTURER. THE CONSUMER
8 SHALL SUBMIT TO THE DEPARTMENT WITH A CLAIM FOR REFUND INFORMA-
9 TION DETERMINED BY THE DEPARTMENT NECESSARY FOR THE VERIFICATION.

1 Enacting section 1. This amendatory act is effective for
2 the storage, use, or consumption of tangible personal property
3 after December 31, 1995.