

CITY UTILITY USERS TAX ACT (EXCERPT)
Act 100 of 1990

141.1165 Rules relating to administration and enforcement; adoption, amendment, and repeal; collection and disposition of taxes and payments; special ruling; examination of books, papers, and records.

Sec. 5. (1) The administrator may adopt, amend and repeal rules relating to the administration and enforcement of this ordinance, but not in conflict with the ordinance, subject to the approval of the city governing body. The rules, amendments and repeals, after approval by the city governing body, shall become effective upon being published in the official newspaper of the city.

(2) The administrator shall enforce this ordinance and the rules. The administrator shall prepare, adopt and make available to taxpayers and other persons all forms necessary for compliance with this ordinance.

(3) The city treasurer shall collect all taxes and payments due under this ordinance and deposit them in a designated city depository.

(4) A taxpayer, public utility, or resale customer desiring a special ruling on a matter pertaining to this ordinance or rules shall submit in writing to the administrator all the facts involved and the ruling sought. A taxpayer, public utility, or resale customer, aggrieved by a special ruling may appeal as provided in section 14.

(5) The administrator or his or her duly authorized agent may examine the books, papers and records of any person, public utility, resale customer, taxpayer or his or her agent or representative, for the purpose of verifying the accuracy and completeness of a return filed, or, if no return was filed, to ascertain the tax, penalties or interest due under this ordinance.

History: 1990, Act 100, Imd. Eff. June 13, 1990.