

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

**141.1173 Claim for refund; time; denial; appeal; payment of tax deficiency.**

Sec. 13. (1) Except as otherwise provided in this ordinance, a tax erroneously paid shall not be refunded unless a claim for refund is made within 3 years from the date the payment was made to the city or the annual return was due, including extensions thereof, whichever is later. Upon denial of a refund, a taxpayer may follow the procedure for appeal as provided in section 14.

(2) A tax deficiency as finally determined and interest or penalties thereon shall be paid within 30 days after receipt of a final assessment where no appeal is made.

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