

**STATE CONVENTION FACILITY DEVELOPMENT ACT (EXCERPT)**  
**Act 106 of 1985**

**207.625 Excise tax; time and manner of collection; administration of tax.**

Sec. 5. (1) The excise tax shall be collected at the same time and in the same manner as the use tax pursuant to the use tax act, Act No. 94 of the Public Acts of 1937, being sections 205.91 to 205.111 of the Michigan Compiled Laws.

(2) The tax imposed by this act shall be administered by the revenue division of the department of treasury pursuant to Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.30 of the Michigan Compiled Laws.

**History:** 1985, Act 106, Imd. Eff. July 30, 1985.