STREAMLINED SALES AND USE TAX ADMINISTRATION ACT (EXCERPT)
Act 174 of 2004

205.831 Notification of change in rate or tax base.

Sec. 31. (1) The department shall publish on the state website a notification to sellers registered under the agreement of a change in rate or tax base within 5 business days of receiving notice of the public act number assigned by the secretary of state to the act that changes that tax rate or base or of an amendment to sales and use tax rules or regulations. Whenever possible, a rate or tax base change should occur on the first day of a calendar quarter.

(2) Failure of a seller to receive notice under subsection (1), however, does not relieve the seller of its obligation to collect the sales or use tax.

(3) The department shall complete a taxability matrix as provided for under section 328 of the agreement, maintain it in a database in a downloadable format approved by the board, and provide notice of changes in the matrix.

History: 2004, Act 174, Eff. July 1, 2004.

© Legislative Council, State of Michigan Courtesy of www.legislature.mi.gov