

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.686 Failure to pay tax; demand; recovery; prosecution.**

Sec. 86.

If an employer or taxpayer files a return showing the amount of tax or withholding due the city or the department, but fails to pay the amount to the city or the department, the administrator or the department is not required to issue a proposed assessment, notice of intent to assess, or a final assessment. The administrator or the department shall issue a 10-day demand for payment and if no payment or satisfactory evidence of payment is made in the 10 days the administrator or the department may recover the tax with interest and penalties in the name of the city in any court of competent jurisdiction as other debts are recoverable, or prosecute for violation of this ordinance under section 99, or both.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964 ;-- Am. 1971, Act 169, Imd. Eff. Dec. 2, 1971 ;-- Am. 1996, Act 478, Eff. Jan. 1, 1997