GENERAL SALES TAX ACT (EXCERPT)
Act 167 of 1933

205.59 Administration of tax; conflicting provisions; rules.

Sec. 9.

(1) The tax imposed by this act shall be administered by the department pursuant to 1941 PA 122, MCL 205.1 to 205.31, the streamlined sales and use tax administration act, and this act. If the provisions of 1941 PA 122, MCL 205.1 to 205.31, the streamlined sales and use tax administration act, and this act conflict, the provisions of this act apply.

(2) The department shall promulgate rules to implement this act pursuant to the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328.

History: 1933, Act 167, Imd. Eff. June 28, 1933 ;-- Am. 1939, Act 313, Imd. Eff. June 22, 1939 ;-- CL 1948, 205.59 ;-- Am. 1949, Act 272, Eff. July 1, 1949 ;-- Am. 1964, Act 38, Eff. Aug. 28, 1964 ;-- Am. 1971, Act 83, Imd. Eff. Aug. 4, 1971 ;-- Am. 1975, Act 10, Imd. Eff. Mar. 25, 1975 ;-- Am. 1980, Act 164, Eff. Sept. 17, 1980 ;-- Am. 1988, Act 375, Eff. Mar. 22, 1989 ;-- Am. 1991, Act 87, Imd. Eff. July 18, 1991 ;-- Am. 1998, Act 365, Imd. Eff. Oct. 20, 1998 ;-- Am. 2004, Act 173, Eff. Sept. 1, 2004
Admin Rule: R 205.1 et seq. of the Michigan Administrative Code.