

# SENATE BILL No. 420

April 29, 2003, Introduced by Senator EMERSON and referred to the Committee on Finance.

A bill to amend 1933 PA 167, entitled  
 "General sales tax act,"  
 by amending section 15 (MCL 205.65), as amended by 2002 PA 579.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 15. ~~-(1)-~~ A domestic corporation or a foreign  
 2 corporation authorized to transact business in this state that  
 3 submits a certificate of dissolution or requests a certificate of  
 4 withdrawal from this state shall request a certificate from the  
 5 department stating that taxes are not due under section 27a of  
 6 1941 PA 122, MCL 205.27a, not more than 60 days after submitting  
 7 the certificate of dissolution or requesting the certificate of  
 8 withdrawal. A corporation that does not request a certificate  
 9 stating that taxes are not due is subject to the same penalties  
 10 under section 24 of 1941 PA 122, MCL 205.24, that a taxpayer  
 11 would be subject to for failure to file a return.

1       ~~(2) If a corporation licensed under this act fails for any~~  
2 ~~reason to file the required returns or to pay the tax due, any of~~  
3 ~~its officers having control, or supervision of, or charged with~~  
4 ~~the responsibility for making the returns and payments is~~  
5 ~~personally liable for the failure. The dissolution of a~~  
6 ~~corporation does not discharge an officer's liability for a prior~~  
7 ~~failure of the corporation to make a return or remit the tax~~  
8 ~~due. The sum due for the liability may be assessed and collected~~  
9 ~~as provided in sections 23 and 24 of 1941 PA 122, MCL 205.23 and~~  
10 ~~205.24.~~

11       Enacting section 1. This amendatory act takes effect for  
12 tax years that begin on and after January 1, 2003.