

**DEPARTMENT OF TREASURY**

**BUREAU OF REVENUE**

**CITY UTILITY USERS TAX**

(By authority conferred on the state commissioner of revenue by section 3 of Act No. 100 of the Public Acts of 1990, being S141.1153 of the Michigan Compiled Laws)

**PART 1. GENERAL PROVISIONS**

**R 141.1 Definitions.**

Rule 1. (1) As used in these rules:

(a) "Act" means Act No. 100 of the Public Acts of 1990, being S141.1151 et seq. of the Michigan Compiled Laws, and known as the city utility users tax act.

(b) "Bureau" means the bureau of revenue of the Michigan department of treasury.

(c) "Commissioner" means the state commissioner of revenue and the designees of the commissioner.

(2) Words defined in the act have the same meanings when used in these rules.

History: 1995 AACS.

**R 141.2 Scope.**

Rule 2. (1) An appeal and any subsequent proceedings in the appeal filed with the commissioner pursuant to the act shall be considered a contested case.

(2) The practice and procedure in the proceedings specified in subrule (1) of this rule shall be governed by the rules for contested cases in effect for the bureau.

(3) Where there is no applicable rule to govern contested cases, chapter 4 of Act No. 306 of the Public Acts of 1969, as amended, being S24.271 et seq. of the Michigan Compiled Laws, shall govern.

History: 1995 AACS.