

COMPREHENSIVE ROAD FUNDING TAX ACT (EXCERPT)
Act 23 of 2025

205.909 Periodic returns; remittance of tax; due dates.

Sec. 9.

(1) A person that is subject to a tax imposed by this act shall file periodic returns at the times and in the manner prescribed by the department and remit the total amount of tax due with each return.

(2) If a due date of a return falls on a Saturday, Sunday, or legal holiday, the taxes are due on the next succeeding business day.

History: 2025, Act 23, Imd. Eff. Oct. 7, 2025