

**REVENUE DIVISION OF DEPARTMENT OF TREASURY (EXCERPT)**  
**Act 122 of 1941**

**205.27 Prohibited conduct; violation; penalties; enforcement.**

Sec. 27.

(1) In the performance of the duties and responsibilities required by a statute, the administration of which is subject to this act, a person shall not do any of the following:

(a) Fail or refuse to make a return or payment within the time specified, make a false or fraudulent return or payment, or make a false statement in a return or payment.

(b) Aid, abet, or assist another in an attempt to evade the payment of a tax, or a part of a tax, or file a false claim for credit as provided in statutes administered under this act.

(c) Make or permit to be made for himself or herself or for any other person a false return or payment, a false statement in a return or payment, or a false claim for credit or refund, either in whole or in part.

(2) A person who violates a provision of this section with intent to defraud or to evade or assist in defrauding or evading the payment of a tax, or a part of a tax, is guilty of a felony, punishable by a fine of not more than \$5,000.00, or imprisonment for not more than 5 years, or both.

(3) In addition to the penalties provided in subsection (2), a person who knowingly swears to or verifies a false or fraudulent return or a false or fraudulent payment, or a return or payment containing a false or fraudulent statement, with the intent to aid, abet, or assist in defrauding the state, is guilty of perjury, punishable in the manner provided by law.

(4) A person who is not in violation pursuant to subsection (2), but who knowingly violates any other provision of this act, or of any statute administered under this act, is guilty of a misdemeanor, punishable by a fine of not more than \$1,000.00, or imprisonment for not more than 1 year, or both.

(5) The attorney general and the prosecuting attorney of each county of this state have concurrent power to enforce this act.

**History:** Add. 1980, Act 162, Eff. Sept. 17, 1980 ;-- Am. 1991, Act 83, Imd. Eff. July 18, 1991

**Compiler's Notes:** Enacting section 4 of Act 162 of 1980 provides: "Section 4. This amendatory act shall take effect 90 days after signature by the Governor. All new appeals from an assessment, decision or order of the department shall be made to the tax tribunal effective with the effective date of this act. An appeal to the state board of tax appeals filed prior to the effective date of this act shall proceed as follows: "(a) A matter which has not been heard on or before January 1, 1981, shall be transferred to the tax tribunal as of January 1, 1981." (b) A matter which has been heard on or before January 1, 1981 shall be completed by the board and a decision issued before December 31, 1981." (c) An appeal having been filed in any court of record in this state prior to January 1, 1981 shall proceed in those courts until a decision is rendered. Appeals filed after January 1, 1981 shall be in accordance with this amendatory act." Act 138 of 1981 purported to amend enacting sections 3 and 4 of Act 162 of 1980 to read as follows: "Section 3. Sections 7, 8, and 9 of Act No. 122 of the Public Acts of 1941, as amended, being sections 205.7, 205.8, and 205.9 of the Compiled Laws of 1970, are repealed effective September 30, 1982." Section 4. (1) This amendatory act shall take effect September 16, 1980. All new appeals from an assessment, decision or order of the department shall be made to the tax tribunal effective September 16, 1980. An appeal to the state board of tax appeals filed prior to September 16, 1980 shall proceed as follows: "(a) A matter which has not been heard, and submitted to the board for decision, on or before January 1, 1982 shall be transferred to the tax tribunal as of January 1, 1982." (b) A matter which has been heard, and submitted to the board for decision, on or before January 1, 1982 shall be completed and a decision issued before September 30, 1982." (2) An appeal having been filed in any court of record in this state prior to January 1, 1981 shall proceed in those courts until a decision is rendered. Appeals filed after January 1, 1981 shall be in accordance with this amendatory act." However, the provisions of Act 162 of 1980 had already taken effect prior to October 29, 1981, the effective date of Act 138 of 1981.

**Popular Name:** Revenue Act