

STREAMLINED SALES AND USE TAX ADMINISTRATION ACT (EXCERPT)
Act 174 of 2004

205.813 Appointment of members to board; terms; membership; representation by state delegation; voting; report; administration of taxes by department; participation by state delegation.

Sec. 13.

(1) A state delegation of 4 representatives from this state shall be appointed to the board on July 1, 2004 according to the following:

(a) A member or former member of the senate or an employee of the senate or the senate fiscal agency appointed jointly by the majority and minority leaders of the senate for a term of 2-1/2 years.

(b) A member or former member of the house of representatives or an employee of the house of representatives or the house fiscal agency appointed jointly by the speaker and minority leader of the house of representatives for a term of 1-1/2 years.

(c) The state treasurer or his or her designee for a term of 2-1/2 years.

(d) The governor or his or her designee for a term of 1-1/2 years.

(2) At the end of each initial appointment, a member shall be appointed every 2 years for a 2-year term as follows:

(a) A member or former member of the senate or an employee of the senate or the senate fiscal agency appointed jointly by the majority and minority leaders of the senate.

(b) A member or former member of the house of representatives or an employee of the house of representatives or the house fiscal agency appointed jointly by the speaker and minority leader of the house of representatives.

(c) The state treasurer or his or her designee.

(d) The governor or his or her designee.

(3) The state delegation may represent this state in all meetings of the board. The state delegation shall vote on behalf of this state and represent the position of this state in all of the following coming before the board:

(a) Certify a person as a certified service provider.

(b) Certify a software program as a certified automated system.

(c) Establish 1 or more sales or use tax performance standards for multistate sellers that meet eligibility criteria set by the board and that have developed a proprietary system to determine the amount of sales and use tax due on transactions.

(d) Participate in the issue resolution process.

(e) Participate in determining the compliance of petitioning states.

(f) Any other actions necessary and proper to fulfill the purposes of the agreement.

(4) The state delegation shall report quarterly in writing to the committees responsible for reviewing tax issues in the senate and the house of representatives on the board's activities and shall recommend what state statutes are required to be amended to be substantially in compliance with the agreement. The report shall be posted on the department's website.

(5) The taxes imposed under the sales tax act and the use tax act shall be administered by the department under the provisions of those acts, 1941 PA 122, MCL 205.1 to 205.31, and this act.

(6) The state delegation may also participate as a member of the streamlined sales and use tax implementing states in all matters.

History: 2004, Act 174, Eff. July 1, 2004