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General Michigan & Federal Laws

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.. in the lodging industry

Introduction

Public hospitality managers today are faced with numerous laws affecting their businesses. The requirements of some of these are quite confusing. Knowing the laws and complying with them can be frustrating. However, this need not be so. Knowledge is power. The manager who is thoroughly familiar with all of the laws which affect his business is in the best position to comply with their requirements. At the same time, he/she avoids any difficulties which they may create.

This bulletin identifies the principal laws which affect the public hospitality industry in Michigan. Included are the Public Acts of Michigan and those of the U.S. Congress. In no case do the laws cited provide a complete text of the law. Many of these are quite lengthy and require detailed study and analyses to fully understand their intent and application.

Obtaining Detailed Information

For the Michigan statutes, individual copies may be obtained from the following source:

Michigan Department of Education State Library – Law Library P.O. Box 30012 Lansing, Michigan 48909 Phone: (517) 373-0630

Copies of the law will be sent upon request and billed according to the number of pages in the law. The customary charge is 10 cents per page.

To obtain copies of laws listed in the U.S. Code, it is necessary to obtain photocopies from your local library. Copies of these laws are not printed for distribution. If your library does not have the U.S. Code volumes, they can be obtained through the inter-library loan procedure. Your librarian will know how to obtain such material through this procedure.

Your attorney will be helpful in interpreting the application of these laws or answering any questions which you might have concerning them.

Compiled Laws

The following two tables list compiled Michigan and Federal laws which affect hotels, motels, restaurants, resorts, campgrounds and similar public accommodation businesses. Each listing contains a brief explanation of the purpose or provisions of the law. If more detailed information is desired, copies of the law can be obtained from the sources. This is particularly important in Federal laws. A list of these offices is given in the Appendix. Changes and additional laws are inevitable. Thus, inquire at the appropriate government office for current requirements.

Compiled Michigan Laws Affecting Public Hospitality Industry in Michigan

		MICHIGAN LAWS			
Subject	Brief Description	Statutes Annotated	Compiled Laws Annotated		
I. LAND AND BUIL	DINGS				
Land ownership & us	•				
Hotels, inns, & lodging houses	This basic law governing hotels provides definitions a covers many aspects.	5.2772 nd	427.1		
Zoning	Authorizes local zoning ordinances.	5.2934	125.584		
Articles of incorporation	Explains the articles as provided in the Business Corporation	21.200 (202) Act.	450.1202		
Joint ownership	The nature of each partner's rights in specific partnership property.	20.25	449.25		
Registration of names of owners and agents	Owners of multiple dwellings offered for rent for more than 6 months of a calendar should register name renters with the enforagency.	s of	125.525		
Real property	Requires filing or recording of affidavits or deeds relating to real proper	27A.2109 ty.	600.2109 600.3130		
Deed	Governs convey- ance of land by deed.	26.521	565.1		
Abstract of titles	Authorizes counties to establish a syster abstracts of titles.	5.1008 n of	53.141		
Commercial campgrounds	Michigan Depart- ment of Public Health provides for a regulati advisory committee.	14.447 ons	325.651		
Campfires	Forest Preservation and Forest Fires Act of 1923 regulates open fires and provide other restrictions.	13.257	320.1 to 320.14		
Weeds	Property owners must destroy weeds before they bear seeds	9.631 s.	247.64		
Building design, cons maintenance, use and					
Architects	Licenses and regu- lates architecture, engineering and land surveying.	18.84	338.551		
State Construc- tion Code	Authorizes strict standards for the construction of building	5.2941 (1)	125.1501		
Building permits	Owners must apply for a building permit unless undertaking ordinary repairs.	5.2949	125.1510		
Building construction	The Construction Safety Act of 1963 regulates building con struction including boilers.	17.469	408.711		
Adjoining andowners	Land adjoining an excavation deeper than 12 feet must rece ground support to pre		554.251		

	No.	MICHIGAN LAWS				MICHIGAN LAWS	
Subject	Brief Description	Statutes Annotated	Compiled Laws Annotated	Subject	Brief Description	Statutes Annotated	Compiled Laws Annotated
Buildings & facili- ties for disabled persons Building safety	Prescribes barrier- free design of public facilities. Requires ample	3.447 18.431	125.1352	Cleanliness	as a dwelling must be kept clean and sanitary with no accumulation o		125.474
requirements	means of safe and speedy exit from any building used by an assemblage of people.			Towels & bedding	dirt or filth. Prescribes sizes of sheets and condition of other bedding and towels.	18.326	427.6
Doors	Requires certificate of inspection that doors are ample for speedy egress.	18.432	29.72	Hotel building inspection	The amended Hous- ing Law of Michigan concerns all aspects of housing development.	5.2891	125.523
Elevators	Michigan Elevator Law regulates elevator construction a maintenance and requ inspection.		408.809	Building inspectors	Provides for in- spection of multiple dwellings and room- ing houses.	5.2885	125.526
Fireproofing	Definitions as re- lated to housing, in- cluding the meaning of fireproof.	5.2772	125.402	Trailer coach parks	Michigan Mobile Home Park Act details all regulations a fecting use of land for	5.278 (31) f-	125.1001
Fire protection and escapes	Describes the nature of fire escape facilities for hotel and motel buildings, including infire escapes.		427.2	Ski areas	such housing units. Ski Area Safety Act of 1962 requires the registration and controls the operation		257.1501 408.321
Fire Preven- tion Act	Details fire prevention for multiple dwellings.	4.559	29.1 125.482	II RESTAURANTS	snowmobiles, including those in ski areas. BARS AND TAVERNS	1	
Fire prevention	Definitions and	5.559	29.1	Licenses, regulations	DARO AND INVENTO		
(general) Plumbing	rules for practically all aspects. Protects the health	14.452	338.902	Food Service Establishments Act	Requires licenses and sanitary inspection.	14.529	325.801
	and safety of the publi regulating the installa of plumbing.	tion		Taverns		18.972	436.2
Washrooms & toilets	Requires hotels to comply with sanitary standards of cleanliness and to maintain clean separate washroom facilities for males and females.	18.325	427.5	Intoxicating liquors	bars and other sellers. Establishes fees for a license to sell beer, wine and spirits in hotels and taverns and regulates employment		436.19 409.23
Septic tanks	Governs dumping of wastes and requires cleaners be	14.434	325.281		minors in liquor estab- lishments (must be 18 years or older).		100.17
Basements & cellar rooms	licensed. Prescribes regulations in respect to occupancy of such roo	5.2846	125.468	Liquor licenses	Issuance of licenses. For resort areas, special provisior apply (see 436.190 b &		436.17
Gaming rooms	Prohibits offering	28.535	750.303	Pure food, beverages			
	gaming rooms con- taining gaming tables games which may be partly of skill and partly of chance.	or		Food preparation	Sanitary regulations and inspections for all establishments pre- ing dairy, food or drink products.		289.36
Awnings	Regulates placing of awnings, signs and oth objects over sidewalks	ner	103.5	Pure foods & standards	The new Michigan Food Law covers beverages, meats, eggs	12.933	289.702
Mechanics' liens	Protects and en- forces by lien the rights of persons furni ing labor or materials construction purposes	for	570.1	Adulteration	food composition, stora and similar items. Prohibits adulter- ation or misbranding of any food products	12.871	289.81
Gasoline & petroleum	Regulates storage and handling of combustible materials	5.2852	125.480	Soft drinks	offered for sale. Michigan Food Law regulates food addi-	12.933 (1)(27)	289.701 289.727
Sanitation	Regulates proper hotel sanitation, in- cluding sewage dispos and drains.	18.325	427.5		tives, coloring, adulteration, branding and other conditions affect beverages and food.		203.727

		MICHIGAN LAWS				MICHIGAN LAWS	
Subject	Brief Description	Statutes Annotated	Compiled Laws Annotated	Subject	Brief Description	Statutes Annotated	Compiled Laws Annotated
Bottles	Prohibits sale of adulterated or misbranded bottled alcoholic beverages.	18.1017	436.46	Minimum wages	Sets forth minimum wages and rules for application of the Min imum Wage Law of 19		408.381
Milk, cream, frozen desserts	Governs dairy prod- ucts, including various types of frozer desserts such as ice cream, sherbets, etc.	12.672	288.102		including prohibition against discrimination coordinated with the federal minimum wag law.	n. Is	
Oleomargarine & butter	Regulates use of oleomargarine and other butter substitut	12.743 es.	288.253	Deduction from minimum wages	Specified the limit of deductions made for employees fur-	17.255 (7)	408.387
Sausage	Has provisions for comminuted (ground) meat law, which includ sausage, meat loaf, ha burg, chili con carne a	es m-	289.581		nished with board, loc ing, apparel or other i furnished for their be (25% maximum of the hourly wage rate).	tems nefit e	
	similar products.			Legal days work	Prescribes the legal working day.	17.241	408.401
Meat advertising	Prohibits any adver- tisement or assertion which falsely represen kind, classification, gra or quality of meat.		289.261	Collective bargaining	Details provisions of the Michigan Labor Mediation Act, volunts arbitration, picketing,	ary	423.1
Garbage & refuse disposal	Regulates sanitary disposition of garbage and refuse.	14.435	325.291	Striking employees	Prohibits employ- ment of strikebreaker	17.456 s.	423.251
Tobacco products, ve				Occupational safety a	nd health		
Cigarettes & cigars	Imposes a state excise and specific tax upon the sale and	7.411 25.244	205.501 722.1	Michigan Occupa- tional Safety & Health Act (MIOSHA)	How to apply and how it relates to the federal act.	17.50	408.1001
Vending	distribution of cigarett controls cigarette vene machines and prohibit sales to minors. Food Establishment	ding	325.801	Working conditions	All employees shall be provided safe and healthful wor environment free fron		408.1009
machines	Act includes a section on vending machines.	14.529	323.801		recognized hazards.		
III. EMPLOYEES				Employment security	and insurance		
Prohibition against di and child labor	scrimination			Employment Security Act	Creates an un- employment com- pensation fund to whi	17.501	421.1
Unfair employ- ment practices	Prohibits discrimi- nation in employment because of race, color, religion, national origin	17.458 or	423.301		employees contribute Provides for state em ment services and ex- plains other provision	ploy-	
Discrimination	ancestry. Prohibits discrimination in any way in the payment of wages	28.824 be-	750.556	Worker's dis- ability com- pensation	Identifies persons subject to the Worker's Disability Compensation Act of	17.237 (111)	418.11
	tween sexes who are similarly employed.			Claims against	1969, as amended. Procedures for the	17.301	408.501
Child labor	Regulates the employment of minors under 18 years of age; known as	17.728 17.705	409.27 409.5	employers	assignment of wage claims and liens to the Michigan Department Labor.		
Nage & collective bar	the Hittle Juvenile Employment Act.			Insurance	Unlawful for employers to require employees to insure w		750.354
Nage discrimi-	Prohibits wage dis-	17.458	423.301		any particular compan	ıy.	
nation	crimination and, under the Fair Employ- ment Practice Act (P.A.		408.381	IV. GUESTS AND CU	JSTOMERS		
	1955, No. 251), protect the civil rights of all job			Reception, registration	n, leases		
Wages, payment	applicants and employed Regulates the time and manner of the payment of wages to employees.	ees. 17.271	408.521	Guest dis- crimination	Innkeepers and restaurateurs must not discriminate by wit holding services due to race, creed or color.		750.147

		MICHIG	GAN LAWS			MICHIGAN LAWS	
Subject	Brief Description	Statutes Annotated	Compiled Laws Annotated	Subject	Brief Description	Statutes Annotated	Compiled Laws Annotated
Compliance with the housing law	Prohibits discrimi- nation against a person in the terms,	5.2891	564.101	Loss of property of guests, inn-keeper's liability	Limitations of the innkeeper's liability.	18.311	427.101
	conditions or privileges a real estate transactio or in the furnishing of facilities or service because of race, color, religion, national origin	n		Guests' valuables	which the innkeeper will not be held liable for such valuables if lost or stolen.	18.312	427.102
Rights of	sex, marital status, age handicap.		35.461	Unclaimed guests' prop- erty, sale of	Instructions for the disposal of un- claimed property.	18.302	427.202
soldiers & sailors	debar service per- sonnel of the privilege		33.401	Liquor sales, smoking			
Daniston of	because they are in the armed services.		105 701	Sale of liquor in room	Regulates all as- pects of sales of liquor, including where served, glasses and	18.997	436.266
Register of guests & tenants	A written registra- tion is required of all guests and tenants, including camps, camp grounds, motels, resort		125.781	Smoking	similar matters. Requires food establishments which seat 50 or more persons to	14.529	325.802
Leases	and hotels.	26.552	100.5704		provide a non-smoking area which is clearly marked.		
	possession of realty, in- cluding apartments, mobile homes or vehicl used primarily as a dwe ing.	es		Smoking in food stores	Michigan Food Law prohibits smoking in retail food establishments.	12.933	289.701
Rent	Reversionary In- terest in Lands Act con		554.131	V. WATER RESOUR	CES AND USE		
	tains details under Sec tion V on rent concerni various problems arisin	ng		Wells, drinking water			
Overcrowding	from rental property. Prescribes space requirements for occupancy of bedrooms and	5.2855	125.483	Water wells	Regulates water wells, including registration of well- drilling contractors and inspections.	14.426	325.22
Fraud	other rooms in multiple dwellings.			Safe drinking water	The Safe Drinking Water Act regulates systems providing	14.427 (1)	325.100
Fraud	forbids gross frauds and cheats at com-	28.491	750.280		water to any domicile in tended to be occupied a day to day basis, such apartments or houses.	on n as	
Fraudulent pro- curement of food and	mon law. Obtaining food, lodging or accom- modation by false	28.503	750.292	Water pollution	Contains general provisions for the protection of water resources from pollutions	14.54 on.	323.10
odging	pretense or refusal or neglect to pay, or ab- sconding without payin is prima facie evidence intent to defraud.			Pollution Control Act	Protects water resources from discharges of harmful substances.	3.533 3.526	323.101 323.6
Fraud	Contains provisions concerned with modifying or discharging.	26.978 (1)	566.1	Protection of lakes, s	hores, streams and pools Provisions of the	11.475	281.951
	in whole or in part, any contract, obligation, lea mortgage or other secu			and streams	the Inland Lakes and Streams Act of 1972.	11.4/3	
Guests' property	ity interest in personal real property.			Swimming areas & pools	The Inland Lakes and Streams Act of 1972 regulates riparian structures, wa	18.1287 14.447 Iter	281.100 325.60
Guests' prop- erty, remedies against	An innkeeper may enforce a lien, but this does not	18.307	427.207		frontage, swimming are and related matters. TI 1966 act regulates swi ming pools.	eas ne	
Lien of nnkeeper	apply to leases of 2 months or more.	18.301	427.201	Aquatic nui- sances, chemical treatment	Regulates chemical treatment of water to control swimmers' itch and	3.533 (12)	323.22

		MICHI	GAN LAWS			MICHIO	GAN LAWS
Subject	Brief Description	Statutes Annotated	Compiled Laws Annotated	Subject	Brief Description	Statutes Annotated	Compiled Laws Annotated
Great Lakes Shorelands	Provides for the protection and man-	13.1831	281.631	VII. ADVERTISING Highway advertising			
Protection & Management Act	agement of shore- lands particularly those related to the Great Lakes and con- necting waterways.			Advertising on trees	It is unlawful to affix signs on trees within any public high	9.355 way.	247.235
Bench ero- sion control,	Has set up Great Lakes dunes control,	11.1574	280.574	Highway advertising	Act regulates highway advertising.	9.391 (101)	252.301
water manage- ment	environment studies and shoreland use and management.			Deceptive or discriming Deceptive	Prohibits false	28.222	750.33
Sand Dune Protection and Management Act	Aims at the study, protection, manage- ment and reclamation of the Great Lakes and dunes. Regulates sand		281.652	advertising	advertising or solicitation, including not selling the mer- chandise or services so advertised.	19.853	445.801 445.805
Boats and water safet	dune mining. v			Discriminatory advertising	No discriminating advertising may be made		750.147
Marine Safety Act, (con-	Conformance to this act is prescribed by	18.1287	281.1001		that implies denial of a commodations becaus race, creed or color.		
formity with federal regul-	the Federal Marine Safety Act, relating			Promotional organiza	tions		
ations) Boats &	to boat safety standard and related matters. Regulates all as-	ls 18.1288	281.1001	Michigan Travel Commission and Regional	Promotes and develops tourism in Michigan; establish	3.448 (30)	2.101
watercraft, docks, marinas public bathing and beaches	pects of public property, equipment, beaches, plus safety precautions.	10.1200	281.1001	Tourist Associations	the travel Commission and the Michigan Trav Bureau in the Department of Commerce.		
Boat regis- tration & title	Requires registra- tion of certain sizes and types of boats.	18.1288		Chambers of Commerce	Authorizes forma- tion of a nonprofit corporation by any	21.118	450.117
Water skiing and surfboards	Marine Safety Act authorizes county sheriffs to enforce rule relating to boating safe		281.1001	VIII. TAXATION	number of persons, bu not less than three.	it	
	and water skiing.			Real estate & person	al property		
Boat accidents	Gives instructions on procedures in case of a boating accident.	18.1287	281.1001	Assessment of taxes	States that assess- ments of all prop-	7.10 7.80	211.10 211.39
Marine insurance	Tells about insur- ance against any and all kinds of loss of or	24.1614	500.614	(real estate) & levy	erties in the state shall be made annually		
	damage to vessels, cra- aircraft, cars, automob and vehicles of every k as well as all goods,	iles ind,		Appraisal	County commis- sioners may employ ar praisal firm to determi fair cash value of real property.		211.23a
	freight, merchandise a money.	na		Review of assessments	Provides for the review of	7.23	211.23
VI. MOTOR VEHICLI					assessments by the board of review.		
Automobiles, trucks, b parking facilities	ousses, snowmobiles,			Delinquent	Sets forth the	7.103	211.59
Financial Responsibility Act	Act relates to the operation of an automobile.	9.2201	257.501	taxes	penalties for late tax payments and collec- tion fee.		
Trucks	Regulates and defines truck.	9.1875	257.75	Intangible per- sonal property	States that all per- sonal property within the jurisdiction of	7.1 7.8 7.556	211.1 211.8 205.131
Busses	Promotes safety of passengers and con- serves use of the public	22.531	475.1	Certified	the state shall be subject to taxation. Proper authority is	7.22	211.22
Snowmobiles &	highways by regulating motor vehicles for hire. Regulates the regis-		257.1501	personal property examiners	entitled to assess property if assess- ment of property		
operation	tration and opera- tion of snowmobiles.	(1)	257.1501	Single business and i	owned is questioned.		
Parking facilities				Single	The Single Business	7.558	208.1
Parking facilities	Sets forth liability rules for garages and others who park vehicle	9.1722 es.	256.542	business tax	Tax Act. (Obtain information on current changes or modificatio		

		MICH	IGAN LAWS			FEDERAL LAWS
		Statutes	Compiled Laws	Subject	Brief Description	United States Co
Subject	Brief Description	Annotated	Annotated	Employment security and	d insurance	
Hotel Hotel tax for tourism	Authorizes counties to place a tax on any business providing rooms for transient guests. The tax is used tourism promotion.		141.851	Social Security	Federal old-age and survivors insurance, trust funds and federal disability insurance trust fund described. Section 430 is concerned with adjustments of the contribution and benefit base	42 U.S.C. §40 42 U.S.C. §43
Hotel axation	Permits cities to enact a city income tax.	5.3194 (1)	141.501	Employment Retirement Income Security Program	Provides for the pro- tection of employees' benefit rights.	29 U.S.C. §100
Sales and use			×	Unemployment assistance	State unemployment compensation must	26 U.S.C. §33
Sales ax	General Sales Tax Act of 1933, as amended.	7.523	205.53	assistance	adhere to certain federal rules contained in this section.	
Sales ax	Details the records which must be kept for those selling items subject to the Michigan	7.538 n	205.67	III. WATER RESOURCE		
Jse tax	Sales Tax. Use Tax Act. The 1959 amendment applies this tax to lodging furnished by hotels and motels.	7.555 (3a)	205.93a	Water pollution prevention and control, loans to small businesses	Federal loans may be made to finance various business improvements and expansion.	15 U.S.C. §63
				Protection of lakes, shore	es, streams and pools	
Subject LAND AND BUILE		an	FEDERAL LAWS nited States Code	Filling of lakes, bulkheads, seawalls, etc.	Gives authority to the Secretary of the Army to establish regulations to control piers, bulkheads and similar works and control the filling of lands in navigable waters.	33 U.S.C. § 40 33 U.S.C. § 40
and ownership & use lational forests ease for lotels	The Secretary of Ag culture may lease la for hotels.		5 U.S.C. § 495	Flood insurance	Deals with the scope of the national flood insurance program for business concerns.	42 U.S.C. §40
building design, cons	truction,			Boats and water safety		
naintenance, use and Energy onservation	Deals with federal policy regarding en conservation, encoment of energy efficient and improvement.	ergy urage-	2 U.S.C.§6341	Boating safety regulations & standards	Deals with improving boating safety and fostering greater development, use and enjoyment of all the waters of the U.S.	46 U.S.C. §14
Small Business Administration	The policy and prog of the SBA are desig to encourage and d small business ente	gned evelop	5 U.S.C. §631	IV. MOTOR VEHICLES Noise control		
I. EMPLOYEES	prises.			Noise control	The Noise Control Act establishes noise emission standards for products distributed in com-	2 U.S.C. §490
lage & collective bar	gaining	7			merce and regulates com-	
air Labor tandards Act miminum wages) maximum hours)	Establishes the fed minimum wage law prescribes its appli rules and rates. Als regulates maximum and overtime rules.	cation, o hours	9 U.S.C. §206	V. ADVERTISING Highway advertising Highway advertising	Controls outdoor advertising along federal-aid	23 U.S.C. §13
ccupational safety a	nd health			advertising	highways and sets forth specific requirements.	
Federal Occupa- ional Safety nd Health Act	The act, its purpose standards, procedu and financial grant	res s to the	9 U.S.C. §651	VI. TAXATION Single business and inco		
	states. (See MIOSH Michigan Act and in for current changes	nquire	Taries Control	Internal Revenue Code	Describes adjustments to taxable income.	26 U.S.C. §53

APPENDIX

Consult the following offices for details of the various laws and administrative rules and their application to your business.

1. Health Laws and Administrative Rules

Michigan Department of Public Health 3500 North Logan Street Lansing, Michigan 48906 Phone: (517) 373-3720

or your local county sanitarian

2. State Occupational Safety and Health Law (MIOSHA)

MIOSHA Bureau of Safety and Regulation 7150 Harris Drive Lansing, Michigan 48926 Phone: (517) 373-9620

3. Worker's Disability Compensation Act of 1969

Bureau of Worker's Compensation Michigan Department of Labor 7150 Harris Drive Lansing, Michigan 48926 Phone: (517) 373-3490

or your nearest Michigan Employment Security Commission (MESC) office

4. State Minimum Wage Law

Wage and Hour Division Bureau of Safety and Regulation Michigan Department of Labor 7150 Harris Drive Lansing, Michigan 48926 Phone: (517) 373-9627

5. Federal Minimum Wage Law

U.S. Department of Labor Employment Standards Administration Wage and Hour Division 134 Federal Building and U.S. Courthouse 110 Michigan Street, N.W. Grand Rapids, Michigan 49502 Phone: (616) 456-2338

U.S. Department of Labor
Employment Standards Administration
Wage and Hour Division
U.S. Courthouse and Federal Building
Room 647
231 W. Lafayette Street
Detroit, Michigan 48226
Phone: (313) 226-7447

6. State Child Labor Law

Minor Approval Section Wage and Hour Division Michigan Department of Labor 7150 Harris Drive Lansing, Michigan 48926 Phone: (517) 373-9631 7. Federal Social Security Law

U.S. Department of Treasury Bureau of Internal Revenue Federal Building Lansing, Michigan 48933 Phone: (517) 394-1550

or your local Internal Revenue Service office

8. State Civil Rights Law

Michigan Civil Rights Commission 703 East Michigan Avenue Lansing, Michigan 48913 Phone: (517) 373-3590

9. Lakes, Streams and Forests

Michigan Department of Natural Resources Information Service Center P.O. Box 30028 Lansing, Michigan 48909 Phone: (517) 373-2199

or your local conservation officer

10. Lakes and Shoreline Structures and Filling

Chief, Regulation Branch
District Engineer
U.S. Army Engineer District, Detroit
P.O. Box 1027
Detroit, Michigan 48231
Phone: (313) 226-6813

11. Motor Vehicles (including snowmobiles)

Obtain information from your local office of Secretary of State License Bureau

12. Federal Income Tax

Federal Tax Information 477 Michigan Avenue Detroit, Michigan 48226 Phone: (313) 237-0800

or your local Internal Revenue Office

13. State Income, Single Business, Sales and Use Tax

Michigan Department of Treasury Revenue Division Treasury Building Lansing, Michigan 48922 Phone: (517) 373-3193

The following reference is recommended: Michigan Administrative Code of 1954, Annual and Quarterly Supplements available from:

> Michigan Department of Management and Budget General Services Section P.O. Box 30026 Lansing, Michigan 48909 Phone: (517) 373-0210

(There is a charge for these publications.)

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