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Sales and Use Tax

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Prepaid Fuel Sales Tax Rates

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News and Notices

Sales Tax Licenses are valid January through December of the current calendar year.

[Notice Regarding Michigan Taxes on Illegal Activities](#)

[Notice Regarding Changes to Prepaid Sales Tax Under 2015 PA 264](#)

Federal Moratorium on State Taxation of Internet Access Charges Made Permanent

The Internet Tax Freedom Act has been made permanent. The Act prohibits states from taxing Internet access charges.

[RAB 2021-21 Sales and Use Nexus Standards for Remote Sellers](#)

[RAB 2021-22 Sales and Use Tax - Marketplace Facilitators and Sellers](#)

[Notice to Taxpayers Regarding Sales and Use Tax Exemptions for Feminine Hygiene Products](#)

[Notice: SUW Installment Payment Options Available](#)

[Notice to Remote Sellers Regarding Sales Tax and South Dakota v. Wayfair \(Aug. 1, 2018, Revised: August 9, 2018\)](#)

[Sales and Use Tax Exemption for Transformational Brownfield Plans](#)

[Notice Regarding Data Center Exemption](#)

[Streamlined Sales and Use Tax Project](#)

[Notice of New Sales Tax Requirements for Out-of-State Sellers](#)

For transactions occurring on and after October 1, 2015, an out-of-state seller may be required to remit sales or use tax on sales into Michigan if the seller has nexus under amendments to the General Sales Tax Act (MCL 205.52b) and Use Tax Act (MCL 205.95a).

Helpful Resources

[Sales and Use Tax Information for Remote Sellers](#)

[General and Specific Sales Tax Rules](#)

[Facts on Internet and Mail Order Purchases](#)

[Sales and Use Tax Filing Deadlines](#)

[Common Sales and Use Tax Exemptions and Requirements](#)

[Third-Party Lenders - Bad Debt Deductions](#)

[Use Tax Exemption on Vehicle Title Transfers](#)

[Interstate \(Fleet\) Motor Carriers Exemption](#)

[Estimate The Penalty and Interest Owed For Late Payment](#)

[Who Needs A Sales Tax License?](#)



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