

HOUSE BILL No. 4699

April 24, 1997, Introduced by Reps. Profit, Emerson, Wallace, Palamara, Hammerstrom, Dobb, Brackenridge, Cassis, Wojno, Quarles, Hanley, Middleton, Goschka and Perricone and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 311 (MCL 206.311), as amended by 1987 PA 254,
and by adding section 51b.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 51B. FOR THE 1997 TAX YEAR AND EACH TAX YEAR AFTER THE
2 1997 TAX YEAR, A TAXPAYER WHO HAS ADJUSTED GROSS INCOME OF NOT
3 MORE THAN \$5,000.00 FOR A SINGLE RETURN OR \$10,000.00 FOR A JOINT
4 RETURN IS EXEMPT FROM THE TAX LEVIED AND IMPOSED UNDER THIS ACT
5 AND IS NOT REQUIRED TO FILE A RETURN UNDER THIS ACT FOR THAT TAX
6 YEAR.

7 Sec. 311. (1) The taxpayer on or before the due date set
8 for the filing of a return or the payment of the tax, except as
9 otherwise provided in this act, shall make out a return in the
10 form and content ~~as~~ prescribed by the commissioner, verify the

1 return, and transmit it, together with a remittance of the amount
2 of the tax, to the department.

3 (2) A TAXPAYER WHO IS EXEMPT FROM TAX UNDER SECTION 51B FOR
4 A TAX YEAR IS NOT REQUIRED TO FILE A RETURN UNDER THIS SECTION
5 FOR THAT TAX YEAR.

6 (3) ~~(2)~~ The commissioner, upon application of the taxpayer
7 and for good cause shown, may extend under prescribed conditions
8 the time for filing the annual or final return required by this
9 act. Before the original due date, the taxpayer shall remit with
10 an application for extension the estimated tax due. In computing
11 the tax due for the tax year, interest at the rate established
12 in, and penalties imposed by, section 23 of ~~Act No. 122 of the~~
13 ~~Public Acts of 1941, as amended, being section 205.23 of the~~
14 ~~Michigan Compiled Laws~~ 1941 PA 122, MCL 205.23, shall be added
15 to the amount of tax unpaid for the period of the extension. The
16 commissioner may require a tentative return and payment of an
17 estimated tax.

18 (4) ~~(3)~~ Taxpayers who are husband and wife and who file a
19 joint federal income tax return pursuant to the internal revenue
20 code shall file a joint return UNDER THIS ACT.

21 (5) ~~(4) when~~ IF the taxpayer has been granted an extension
22 or extensions of time within which to file a final federal INCOME
23 TAX return for a ~~taxable~~ TAX year, the filing of a copy of the
24 extension or extensions automatically extends the due date of the
25 final return under this act for an equivalent period. The tax-
26 payer shall remit with the copy of the extension or extensions
27 the estimated tax due. In computing the tax due for the tax

1 year, interest at the rate established in, and penalties imposed
2 by, section 23 of ~~Act No. 122 of the Public Acts of 1941~~ 1941
3 PA 122, MCL 205.23, shall be added to the amount of tax unpaid
4 for the period of the extension.

5 Enacting section 1. This amendatory act takes effect
6 January 1, 1997.