

HOUSE BILL No. 4942

June 18, 1997, Introduced by Reps. Crissman, Goschka, Walberg, Horton, Bodem, Dobb, Scranton, McBryde, Middleton, Raczkowski, Cassis, Jelinek, Hammerstrom, Fitzgerald, Cropsey, Green, Gernaat, Brackenridge, Jaye, Galloway and Voorhees and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
by amending section 6 (MCL 205.56), as amended by 1993 PA 325.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 6. (1) Each taxpayer, unless otherwise provided by law
2 or as required pursuant to subsection ~~-(2)-or-(4)-~~ (3), on or
3 before the fifteenth day of each month shall make out a return
4 for the preceding month on a form prescribed by the department
5 showing the entire amount of all sales and gross proceeds of his
6 or her business, the allowable deductions therefrom, and the
7 amount of tax for which he or she is liable. ~~—, and~~ THE TAXPAYER
8 shall ALSO transmit the return, together with a remittance for
9 the amount of the tax, to the department on or before the
10 fifteenth day of ~~the~~ THAT month. The monthly return shall be
11 signed by the taxpayer or his or her duly authorized agent and,

1 if prepared for the taxpayer by any other person, the return
2 shall so state, give the name and address of that person, be
3 signed by that person, and give the name of his or her employer,
4 if any.

5 ~~-(2) Each taxpayer that had a total tax liability, after~~
6 ~~subtracting the tax payments made to the secretary of state under~~
7 ~~this act or the use tax act, Act No. 94 of the Public Acts of~~
8 ~~1937, being sections 205.91 to 205.111 of the Michigan Compiled~~
9 ~~Laws, or after subtracting the tax credits available under~~
10 ~~section 6a, in the immediately preceding calendar year of~~
11 ~~\$480,000.00 for 1993, \$660,000.00 for 1994, or \$720,000.00 for~~
12 ~~each year after 1994, or more on or before the eighteenth of each~~
13 ~~month shall remit to the department, by an electronic funds~~
14 ~~transfer method approved by the commissioner of revenue, an~~
15 ~~amount equal to 95% of the taxpayer's liability under this act~~
16 ~~for the same month in the immediately preceding calendar year, or~~
17 ~~95% of the actual liability for the current month being reported,~~
18 ~~plus a reconciliation payment equal to the difference between the~~
19 ~~tax liability determined for the immediately preceding month~~
20 ~~minus the amount of tax previously paid for that month. However,~~
21 ~~for the period beginning May 1, 1994 through April 30, 1995, the~~
22 ~~payment required under this subsection shall be 140% of the~~
23 ~~taxpayer's liability under this act for the same month in the~~
24 ~~immediately preceding calendar year or 95% of the actual liabil-~~
25 ~~ity for the current month being reported, plus the reconciliation~~
26 ~~payment described in this subsection.~~

1 (2) ~~—(3)—~~ The tax imposed under this act shall accrue to the
2 state on the last day of the month in which the sale is
3 incurred.

4 (3) ~~—(4)—~~ The commissioner of revenue, when necessary to
5 insure payment of the tax or to provide a more efficient adminis-
6 tration, may require the filing of returns and payment of the tax
7 for other than monthly periods.