

HOUSE BILL No. 5591

(As passed the Senate, June 6, 2002)

February 5, 2002, Introduced by Reps. Cassis, Patterson, Drolet, Gosselin, Meyer, Shackleton, Murphy, Newell, Faunce, Cameron Brown, Birkholz, Vander Veen, Ehardt, Voorhees, Bovin, Switalski, Toy, O'Neil, Plakas, Phillips, Hager, Kooiman, Spade, Godchaux, George, Hummel and Vear and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 471 (MCL 206.471), as amended by 1996 PA
484.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 471. (1) The tax imposed by this act shall be adminis-
2 tered by the department. The department shall prescribe forms
3 for use by taxpayers and may promulgate rules for all of the
4 following:
5 (a) The maintenance by taxpayers of records, books, and
6 accounts.
7 (b) The computation of the tax.
8 (c) The manner and time of changing or electing accounting
9 methods and of exercising the accounting method options contained
10 in this act.

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1 (d) The making of returns, the payment of tax due, and the
2 ascertainment, assessment, and collection of the tax.

3 (2) The rules shall follow the rulings of the United States
4 internal revenue service with respect to the federal income tax
5 if those rulings are not inconsistent with this act, and the
6 department may adopt as a part of the rules any portions of the
7 internal revenue code or rulings, in whole or in part.

8 (3) A summary of state expenditures and revenues by major
9 category, in dollar amounts and percentage of total, for the most
10 recent state fiscal year that the information is available, shall
11 be printed in the instruction booklet accompanying each state
12 income tax return.

13 (4) Each state income tax return shall contain a space for
14 the taxpayer to indicate the school district in which the tax-
15 payer resides.

16 (5) The department may provide information in the instruc-
17 tion booklet about the purchase of an annual state park motor
18 vehicle permit pursuant to part 741 ~~-(state parks system)~~ of the
19 natural resources and environmental protection act, ~~Act No. 451~~
20 ~~of the Public Acts of 1994, being sections 324.74101 to 324.74125~~
21 ~~of the Michigan Compiled Laws 1994 PA 451, MCL 324.74101 TO~~
22 324.74125.

23 (6) THE DEPARTMENT SHALL PROVIDE A CLEAR AND CONCISE EXPLA-
24 NATION OF EACH CREDIT AND EACH DEDUCTION ALLOWED UNDER THIS ACT
25 IN THE INSTRUCTION BOOKLET THAT ACCOMPANIES THE ANNUAL RETURN
26 REQUIRED UNDER THIS ACT.

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1 (7) THE DEPARTMENT SHALL PROVIDE A CLEAR AND CONCISE
2 EXPLANATION OF EACH CREDIT AND EACH DEDUCTION ALLOWED UNDER THIS
3 ACT ON THE DEPARTMENT'S OFFICIAL WEBSITE.