

**SUBSTITUTE FOR
SENATE BILL NO. 347**

A bill to amend 1941 PA 122, entitled

"An act to establish the revenue collection duties of the department of treasury; to prescribe its powers and duties as the revenue collection agency of the state; to prescribe certain powers and duties of the state treasurer; to regulate the importation, stamping, and disposition of certain tobacco products; to provide for the transfer of powers and duties now vested in certain other state boards, commissions, departments and offices; to prescribe certain duties of and require certain reports from the department of treasury; to provide procedures for the payment, administration, audit, assessment, levy of interests or penalties on, and appeals of taxes and tax liability; to prescribe its powers and duties if an agreement to act as agent for a city to administer, collect, and enforce the city income tax act on behalf of a city is entered into with any city; to provide an appropriation; to abolish the state board of tax administration; to prescribe penalties and provide remedies; and to declare the effect of this act,"

(MCL 205.1 to 205.31) by adding section 21a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **SEC. 21A. (1) THE DEPARTMENT OF TREASURY SHALL WORK WITH THE**
2 **AREA OFFICES ON SERVICES TO THE AGING TO DEVELOP AND IMPLEMENT A**

1 TAXPAYER PREPARATION ASSISTANCE PROGRAM THAT PRIORITIZES THE
2 PROCESSING OF TAX FILINGS FOR SENIOR CITIZENS.

3 (2) THE DEPARTMENT SHALL REPORT TO EACH HOUSE OF THE
4 LEGISLATURE EVERY 2 YEARS ON THE OPERATIONS OF THE TAXPAYER
5 PREPARATION ASSISTANCE PROGRAM DESCRIBED IN SUBSECTION (1).