

SENATE BILL No. 347

March 24, 2005, Introduced by Senators TOY, CASSIS, JELINEK, BARCIA, KUIPERS, GARCIA and BIRKHOLZ and referred to the Committee on Finance.

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. IF THE DEPARTMENT SELECTS A RETURN FOR MANUAL**
2 **REVIEW, WITHIN 10 DAYS OF THAT SELECTION, THE DEPARTMENT SHALL SEND**
3 **A NOTIFICATION TO THE TAXPAYER THAT CONTAINS ALL OF THE FOLLOWING:**

1 (A) THAT THE TAXPAYER'S RETURN WAS SELECTED FOR MANUAL REVIEW
2 BY THE DEPARTMENT.

3 (B) THE APPROXIMATE TIME FRAME IN WHICH THE DEPARTMENT WILL
4 CONDUCT THE MANUAL REVIEW OF THE RETURN.

5 (C) THE NAME, TITLE, AND TELEPHONE NUMBER OF A CONTACT PERSON
6 AT THE DEPARTMENT OF TREASURY WHO CAN ANSWER THE TAXPAYER'S
7 QUESTIONS REGARDING THE MANUAL REVIEW.