

**SUBSTITUTE FOR  
SENATE BILL NO. 887**

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.713) by adding sections 301a and 681a.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 301a. Notwithstanding any other provision of this part, a  
2 person required to make and file an annual return that is otherwise  
3 due on or before April 15 or April 30, 2020 for the 2019 tax year  
4 or to file and pay an installment of estimated tax that is  
5 otherwise due on or before April 15 or June 15, 2020 for the 2020  
6 tax year under this part automatically receives an extension to  
7 file those returns and installments of estimated tax until July 15  
8 or July 31, 2020, whichever is applicable. Accordingly, if the  
9 Internal Revenue Service extends the federal income tax filing or



1 payment due date, or both, for federal taxpayers after the  
2 effective date of the amendatory act that added this section due to  
3 a declared national emergency, then a person required to make and  
4 file an annual return or to file and pay an installment of  
5 estimated tax under this part shall automatically receive an  
6 extension to file those returns, and that extension must coincide  
7 with that extended due date established by the Internal Revenue  
8 Service for that same tax year. A taxpayer is not subject to any  
9 interest or penalties during this extension period.

10       Sec. 681a. Notwithstanding any other provision of this part, a  
11 person required to make and file an annual return on or before  
12 April 30, 2020 for the 2019 tax year or to file a quarterly return  
13 and pay estimated tax on or before April 15, 2020 for the 2020 tax  
14 year under this part automatically receives an extension to file  
15 those returns and payments of estimated tax until July 15 or July  
16 31, whichever is applicable. Accordingly, if the Internal Revenue  
17 Service extends the federal income tax filing or payment due date,  
18 or both, for federal taxpayers after the effective date of the  
19 amendatory act that added this section due to a declared national  
20 emergency, then a person required to make and file an annual return  
21 or to file and pay an installment of estimated tax under this part  
22 shall automatically receive an extension to file those returns, and  
23 that extension must coincide with that extended due date  
24 established by the Internal Revenue Service for that same tax year.  
25 A taxpayer is not subject to any interest or penalties during this  
26 extension period.

27       Enacting section 1. This amendatory act does not take effect  
28 unless Senate Bill No. 888 of the 100th Legislature is enacted into  
29 law.

