

**SUBSTITUTE FOR  
SENATE BILL NO. 889**

A bill to amend 1964 PA 284, entitled  
"City income tax act,"  
(MCL 141.501 to 141.787) by adding sections 40 and 80 to chapter 2.

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

CHAPTER 2

UNIFORM CITY INCOME TAX ORDINANCE

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3       **Sec. 40. Notwithstanding any other provision of this**  
4 **ordinance, a person required to make and file an annual return,**  
5 **quarterly return, or declaration of estimated tax that is otherwise**  
6 **due on or before April 15 or April 30, 2020 under this ordinance**  
7 **automatically receives an extension to file those returns and**  
8 **declarations until July 15 or July 31, 2020, whichever is**  
9 **applicable. Accordingly, if the Internal Revenue Service extends**



1 the federal income tax filing or payment due date, or both, for  
2 federal taxpayers after the effective date of the amendatory act  
3 that added this section due to a declared national emergency, then  
4 a person required to make and file an annual return, quarterly  
5 return, or declaration of estimated tax under this ordinance shall  
6 automatically receive an extension to file those returns, and that  
7 extension must coincide with that extended due date established by  
8 the Internal Revenue Service for that same tax year.

9       Sec. 80. Notwithstanding any other provision of this  
10 ordinance, for any return or declaration of estimated tax that was  
11 originally due on April 15 or April 30, 2020 under this ordinance  
12 and that is subsequently filed or remitted at a later date in  
13 accordance with section 40, all interest and penalties for the  
14 failure to file or remit for that extended period shall be waived.  
15 Any applicable penalties and interest for failure to file a return  
16 or pay a tax will not begin to accrue until July 16, 2020 for any  
17 remaining unpaid balances due on July 15, 2020, until August 1,  
18 2020 for any remaining unpaid balances due on July 31, 2020, or  
19 until 1 day after an extended due date established by the Internal  
20 Revenue Service for any remaining unpaid balances on that extended  
21 due date for that same tax year.

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

