

# HOUSE BILL No. 5720

May 3, 1990, Introduced by Reps. Law, Trim, Willis Bullard, Martin, Honigman, Bandstra, Munsell, Emmons, Kulchitsky, Miller, Crandall, Oxender, Johnson, Strand, Jaye, London, Runco, Bartnik, Stopczynski, Bennett, Krause, Keith, Bankes, Bender, Fitzgerald, Rocca, Weeks and Ostling and referred to the Committee on Taxation.

A bill to amend Act No. 122 of the Public Acts of 1941,  
entitled as amended

"An act to establish a revenue division 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 create the position and to define the powers and duties of the state commissioner of revenue; 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 provide an appropriation; to abolish the state board of tax administration; and to declare the effect of this act,"

as amended, being sections 205.1 to 205.31 of the Michigan  
Compiled Laws, by adding section 5.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 122 of the Public Acts of 1941, as  
2 amended, being sections 205.1 to 205.31 of the Michigan Compiled  
3 Laws, is amended by adding section 5 to read as follows:

1        SEC. 5. (1) THE DEPARTMENT SHALL MAINTAIN A TAX INFORMATION  
2 TELEPHONE SERVICE FOR THE GENERAL PUBLIC AND A SEPARATE TAX  
3 INFORMATION TELEPHONE SERVICE FOR PROFESSIONAL INDIVIDUALS OR  
4 BUSINESSES THAT PREPARE TAX RETURNS. A TELEPHONE NUMBER USED FOR  
5 THE PROFESSIONAL TAX PREPARER SERVICE SHALL BE USED ONLY BY PRO-  
6 FESSIONAL TAX PREPARERS. A PROFESSIONAL TAX PREPARER SHALL NOT  
7 PROVIDE THE NUMBER TO ANOTHER PERSON EXCEPT ANOTHER PROFESSIONAL  
8 TAX PREPARER.

9        (2) THE DEPARTMENT SHALL ACCEPT FOR THE PURPOSES FOR WHICH  
10 IT IS GIVEN A POWER OF ATTORNEY TRANSMITTED BY FACSIMILE MACHINE.