

HOUSE BILL No. 4161

February 7, 1991, Introduced by Reps. Middleton, McNutt, Bodem, Robertson, Bouchard, Horton, Jaye, Shugars, Harder, Muxlow and McBryde and referred to the Committee on Taxation.

A bill to amend section 43 of chapter 2 of Act No. 284 of the Public Acts of 1964, entitled "City income tax act," being section 141.643 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 43 of chapter 2 of Act No. 284 of the
2 Public Acts of 1964, being section 141.643 of the Michigan
3 Compiled Laws, is amended to read as follows:

4 CHAPTER 2

5 Sec. 43. (1) ~~Any~~ A balance of the tax ~~which~~ IMPOSED
6 UNDER THIS ORDINANCE THAT is due the city at the time of filing
7 ~~the~~ AN annual return shall be paid ~~therewith unless~~ WITH THE
8 RETURN. IF the balance is less than \$1.00, ~~in which event~~
9 payment is not required. If the annual return reflects an
10 overpayment of the tax, the declaration ~~thereof~~ OF THE

1 OVERPAYMENT on the return constitutes a claim for refund. ~~and~~
2 THE CITY SHALL APPLY the overpayment ~~shall be applied~~ against
3 any subsequent liability ~~thereunder~~ UNDER THIS ORDINANCE or, at
4 the election of the taxpayer and ~~when so~~ IF indicated on the
5 return, SHALL REFUND the overpayment, ~~shall be refunded but~~
6 ~~refunds for amounts~~ EXCEPT THE CITY SHALL NOT PAY A REFUND of
7 less than \$1.00. ~~shall not be paid.~~

8 (2) BEGINNING 61 DAYS AFTER A PERSON FILES A RETURN UNDER
9 THIS ACT THAT HAS A VALID CLAIM FOR A REFUND THAT THE CITY HAS
10 NOT YET PAID, THE CITY SHALL PAY TO THE CLAIMANT INTEREST ON THE
11 AMOUNT NOT YET REFUNDED AT THE SAME RATE AS IS IMPOSED ON UNPAID
12 TAXES UNDER SECTION 82 IN ADDITION TO THE REFUND.