

# HOUSE BILL No. 4546

March 13, 1991, Introduced by Reps. Harder, Bartnik, Rocca, Hoffman, Baade, Byrum, Olshove and Weeks and referred to the Committee on Military and Veterans' Affairs.

A bill to amend Act No. 281 of the Public Acts of 1967, entitled

"Income tax act of 1967,"

as amended, being sections 206.1 to 206.532 of the Michigan Compiled Laws, by adding section 312.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Act No. 281 of the Public Acts of 1967, as  
2 amended, being sections 206.1 to 206.532 of the Michigan Compiled  
3 Laws, is amended by adding section 312 to read as follows:

4       SEC. 312. NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT,  
5 A MICHIGAN RESIDENT ON ACTIVE DUTY IN THE ARMED FORCES OF THE  
6 UNITED STATES SERVING IN AN AREA DESIGNATED AS A COMBAT ZONE BY  
7 THE PRESIDENT OF THE UNITED STATES IS GRANTED AN EXTENSION OF  
8 TIME WITHIN WHICH TO FILE AN ANNUAL OR FINAL RETURN OR A RETURN  
9 OF ESTIMATED TAX REQUIRED BY THIS ACT OF 180 DAYS AFTER THE

1 TAXPAYER IS RELEASED FROM ACTIVE DUTY AND RETURNS TO THE UNITED  
2 STATES.