

# HOUSE BILL No. 4613

March 21, 1991, Introduced by Reps. Profit, Munsell, Brown, DeMars and Palamara and referred to the Committee on Taxation.

A bill to amend section 315 of Act No. 281 of the Public Acts of 1967, entitled  
"Income tax act of 1967,"  
being section 206.315 of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Section 315 of Act No. 281 of the Public Acts of  
2 1967, being section 206.315 of the Michigan Compiled Laws, is  
3 amended to read as follows:

4       Sec. 315. (1) Every person, other than a corporation,  
5 required to make a return for any taxable period under the inter-  
6 nal revenue code, except as otherwise ~~herein specifically~~ pro-  
7 vided IN THIS ACT, if his OR HER adjusted gross income is in  
8 excess of the personal exemptions allowed by this act, shall  
9 render on or before the fifteenth day of the fourth month

1 following the close of that taxable period to the department a  
2 return setting forth ALL OF THE FOLLOWING:

3 (a) The amount of adjusted gross income on the return made  
4 to the United States internal revenue service for federal income  
5 tax purposes and as provided in the definitions contained in this  
6 act and the rules issued ~~thereunder~~ UNDER THIS ACT.

7 (b) The personal and dependency exemptions ~~as~~ allowed by  
8 this act.

9 (c) The amount of tax due under this act, less credits  
10 claimed against the tax.

11 (d) Other information ~~for the purposes of carrying out this~~  
12 ~~act as may be~~ AS prescribed by the commissioner.

13 (e) The balance of the tax shown to be due on the return is  
14 due and shall be paid by the date fixed for filing the return  
15 unless the balance is less than \$1.00, in which event payment is  
16 not required.

17 (2) INDEPENDENT CONTRACTORS DOING BUSINESS IN THIS STATE  
18 SHALL FILE AN INFORMATIONAL RETURN WITH THE DEPARTMENT, IN ADDI-  
19 TION TO ANY OTHER RETURN OR TAX REQUIRED BY THIS ACT OR LAW, ON  
20 OR BEFORE THE FIFTEENTH DAY OF THE FOURTH MONTH FOLLOWING THE  
21 CLOSE OF THE TAXABLE PERIOD. THE INFORMATIONAL RETURN SHALL BE  
22 FILED ON A FORM PRESCRIBED BY THE COMMISSIONER AND CONTAIN ALL OF  
23 THE FOLLOWING:

24 (A) NAME AND ADDRESS OF THE INDEPENDENT CONTRACTOR FILING  
25 THE RETURN.

1 (B) SOCIAL SECURITY NUMBER OR FEDERAL TAXPAYER  
2 IDENTIFICATION NUMBER OF THE INDEPENDENT CONTRACTOR FILING THE  
3 RETURN.

4 (C) OTHER INFORMATION AS MAY BE PRESCRIBED BY THE  
5 COMMISSIONER.