

# HOUSE BILL No. 4968

June 17, 1991, Introduced by Reps. Nye, Oxender, Keith, Emerson, Hoekman, Fitzgerald, Bartnik, Griffin, London, Martin, Jondahl, Bender, Dalman, Munsell, DeLange, Walberg, Scott, Middleton, Van Singel, Hoffman, Profit, Gilmer, Dolan, Harder and Perry Bullard and referred to the Committee on Taxation.

A bill to amend Act No. 228 of the Public Acts of 1975,  
entitled

"Single business tax act,"

as amended, being sections 208.1 to 208.145 of the Michigan  
Compiled Laws, by adding section 80a.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Act No. 228 of the Public Acts of 1975, as  
2 amended, being sections 208.1 to 208.145 of the Michigan Compiled  
3 Laws, is amended by adding section 80a to read as follows:

4       SEC. 80A. EXCEPT AS OTHERWISE PROVIDED IN THIS ACT OR IN  
5 THE LOCAL TAX ACT, THE PROVISIONS FOR THE ADMINISTRATION AND COL-  
6 LECTION OF THE TAX IMPOSED UNDER THIS ACT APPLY TO THE ADMINIS-  
7 TRATION AND COLLECTION OF A LOCAL SINGLE BUSINESS TAX AS PROVIDED  
8 IN THE LOCAL TAX ACT. SECTION 71 DOES NOT APPLY TO A LOCAL  
9 SINGLE BUSINESS TAX.