

HOUSE BILL No. 5071

August 1, 1991, Introduced by Rep. Jondahl and referred to the Committee on Taxation.

A bill to amend section 5 of Act No. 228 of the Public Acts of 1975, entitled
"Single business tax act,"
as amended by Act No. 253 of the Public Acts of 1987, being section 208.5 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 5 of Act No. 228 of the Public Acts of
2 1975, as amended by Act No. 253 of the Public Acts of 1987, being
3 section 208.5 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 5. (1) "Employee" means an employee as defined in sec-
6 tion 3401(c) of the internal revenue code. A person from whom an
7 employer is required to withhold for federal income tax purposes
8 shall prima facie be ~~deemed~~ CONSIDERED an employee.

1 (2) "Employer" means an employer as defined in section
2 3401(d) of the internal revenue code. A person required to
3 withhold for federal income tax purposes shall prima facie be
4 ~~deemed~~ CONSIDERED an employer.

5 (3) "Federal taxable income" means taxable income as defined
6 in section 63 of the internal revenue code.

7 (4) "Internal revenue code" means the United States internal
8 revenue code of 1986, as amended, and in effect on January 1,
9 ~~1987~~ 1991.