

Act No. 119
Public Acts of 1994
Approved by the Governor
May 12, 1994
Filed with the Secretary of State
May 12, 1994

**STATE OF MICHIGAN
87TH LEGISLATURE
REGULAR SESSION OF 1994**

Introduced by Senators Ehlers Hoffman Wartner and Gast

ENROLLED SENATE BILL No. 951

AN ACT to amend section 471 of Act No. 281 of the Public Acts of 1967 entitled "An act to meet deficiencies in state funds by providing for the imposition levy computation collection assessment and enforcement by lien and otherwise of taxes on or measured by net income to prescribe the manner and time of making reports and paying the taxes and the functions of public officers and others as to the taxes to permit the inspection of the records of taxpayers to provide for interest and penalties on unpaid taxes to provide exemptions credits and refunds of the taxes to prescribe penalties for the violation of this act to provide an appropriation and to repeal certain acts and parts of acts as amended by Act No. 82 of the Public Acts of 1991 being section 206 471 of the Michigan Compiled Laws

The People of the State of Michigan enact

Section 1 Section 471 of Act No. 281 of the Public Acts of 1967 as amended by Act No. 82 of the Public Acts of 1991 being section 206 471 of the Michigan Compiled Laws is amended to read as follows

Sec. 471 (1) The tax imposed by this act shall be administered by the department. The department shall prescribe forms for use by taxpayers and shall promulgate rules for all of the following:

- (a) The maintenance by taxpayers of records, books, and accounts;
 - (b) The computation of the tax;
 - (c) The manner and time of changing or electing accounting methods and of exercising the accounting method options contained in this act;
 - (d) The making of returns, the payment of tax due, and the ascertainment, assessment, and collection of the tax.
- (2) The rules shall follow the rulings of the United States internal revenue service with respect to the federal income tax when those rulings are not inconsistent with this act, and the department may adopt as a part of the rules any portions of the internal revenue code or rulings in whole or in part.
- (3) A summary of state expenditures and revenues by major category, in dollar amounts and percentage of total for the most recent state fiscal year that the information is available, shall be printed in the instruction booklet accompanying each state income tax return.
- (4) Each return shall contain a space for the taxpayer to indicate the school district in which the taxpayer resides.

(5) The department may provide information in the instruction booklet about the purchase of an annual state park motor vehicle permit pursuant to Act No 149 of the Public Acts of 1960 being sections 318 301 to 318 316 of the Michigan Compiled Laws

Secretary of the Senate

Co Clerk of the House of Representatives

Approved

Governor