



HOUSE BILL No. 5090

October 12, 1993, Introduced by Reps. Bullard, Vorva, Kukuk, Jaye, Gnodtke, Varga, Walberg, Middaugh, Hill, Jamian, Bobier, Dolan, Dalman, Bankes, Profit, Bender, Dobb, Munsell, Rocca, Griffin, Owen, Byrum, Harder, Allen, DeMars, Llewellyn, Brackenridge, Fitzgerald, DeLange, Alley, Curtis, Olshove, Oxender, Nye, LeTarte, Hammerstrom, Gustafson, Jersevic, Shugars, McBryde, Gernaat, McManus, Stille, Bodem, London, McNutt, Whyman, Galloway, Horton, Lowe, Sikkema, Randall, Goschka, Porreca, Middleton, Cropsey, Bryant, Martin, Hillegonds, Voorhees, Crissman, Gilmer, Kaza, Johnson and Bandstra and referred to the Committee on Taxation.

A bill to amend section 73 of Act No. 228 of the Public Acts of 1975, entitled "Single business tax," as amended by Act No. 77 of the Public Acts of 1991, being section 208.73 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

Section 1. Section 73 of Act No. 228 of the Public Acts of 1975, as amended by Act No. 77 of the Public Acts of 1991, being section 208.73 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 73. (1) An annual or final return shall be filed with the department in the form and content prescribed by the department by the last day of the fourth month after the end of the taxpayer's tax year. Any final liability shall be remitted with this return. A person whose apportioned or allocated gross

1 receipts plus the adjustments provided in section 23b(a), (b),
2 and (c) are less than the following amount for the appropriate
3 year need not file a return or pay the tax provided under this
4 act:

5 (a) \$40,000.00 for tax years beginning before January 1,
6 1991.

7 (b) \$60,000.00 for tax years beginning after December 31,
8 1990 and before January 1, 1992.

9 (c) \$100,000.00 for tax years beginning after December 31,
10 1991 AND BEFORE JANUARY 1, 1994.

11 (D) \$250,000.00 FOR TAX YEARS BEGINNING AFTER DECEMBER 31,
12 1993.

13 (2) For a person whose apportioned or allocated gross
14 receipts plus the adjustments provided in section 23b(a), (b),
15 and (c), are for a tax year less than 12 months, the amount in
16 subsection (1) shall be multiplied by a fraction, the numerator
17 of which is the number of months in the tax year and the denomi-
18 nator of which is 12.

19 (3) The commissioner upon application of the taxpayer and
20 for good cause shown may extend the date for filing the annual
21 return. Interest at the rate of 9% per annum shall be added to
22 the amount of the tax unpaid for the period of the extension.
23 The commissioner shall require a tentative return and payment of
24 an estimated tax.

25 (4) If a taxpayer is granted an extension of time within
26 which to file the federal income tax return for any taxable year,
27 the filing of a copy of the request for extension together with a

1 tentative return and payment of an estimated tax with the
2 commissioner by the due date provided in subsection (1) shall
3 automatically extend the due date for the filing of a final
4 return under this act for an equivalent period plus 60 days.
5 Interest at the rate of 9% per annum shall be added to the amount
6 of the tax unpaid for the period of the extension.