

Act No. 234  
Public Acts of 1995  
Approved by the Governor  
December 16, 1995  
Filed with the Secretary of State  
December 19, 1995

**STATE OF MICHIGAN  
88TH LEGISLATURE  
REGULAR SESSION OF 1995**

Introduced by Reps. Voorhees, Kaza, Kukuk, Gustafson and Perricone

Reps. Bobier, Bodem, Bullard, Crissman, Dalman, Dolan, Galloway, Goschka, Hammerstrom, Jellema, Jersevic, Johnson, Law, London, McBryde, Middleton, Pitoniak, Randall, Rocca, Ryan, Sikkema, Vaughn and Weeks named co-sponsors

## **ENROLLED HOUSE BILL No. 4589**

AN ACT to amend chapter 1 of Act No. 284 of the Public Acts of 1964, entitled "An act to permit the imposition and collection by cities of an excise tax levied on or measured by income; to provide the procedure including referendums for, and to require the adoption of a prescribed uniform city income tax ordinance by cities desiring to impose and collect such a tax; to limit the imposition and collection by cities and villages of excise taxes levied on or measured by income; to prescribe the powers and duties of the state commissioner of revenue; and to provide for appeals of income tax matters," as amended, being sections 141.501 to 141.507 of the Michigan Compiled Laws, by adding section 2a.

*The People of the State of Michigan enact:*

Section 1. Chapter 1 of Act No. 284 of the Public Acts of 1964, as amended, being sections 141.501 to 141.507 of the Michigan Compiled Laws, is amended by adding section 2a to read as follows:

### **CHAPTER 1**

Sec. 2a. Beginning January 1, 1995, a city shall not impose an excise tax on income under this act unless at least 1 of the following applies:

- (a) The city had in effect on January 1, 1995 an excise tax on income under this act.
- (b) The imposition of an excise tax on income under this act is approved by the qualified and registered electors of the city.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved -----

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Governor.