



# HOUSE BILL No. 5760

April 17, 1996, Introduced by Reps. Bodem, Walberg, Horton, Goschka, Cropsey, McManus, Dalman, Hammerstrom, Voorhees, Law, Dobb, Gilmer, Jellema and Perricone and referred to the Committee on Tax Policy.

A bill to amend Act No. 281 of the Public Acts of 1967,  
entitled

"Income tax act of 1967,"

as amended, being sections 206.1 to 206.532 of the Michigan  
Compiled Laws, by adding sections 352 and 473.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 281 of the Public Acts of 1967, as  
2 amended, being sections 206.1 to 206.532 of the Michigan Compiled  
3 Laws, is amended by adding sections 352 and 473 to read as  
4 follows:

5 SEC. 352. (1) FOR THE 1997 TAX YEAR AND EACH TAX YEAR AFTER  
6 THE 1997 TAX YEAR, A TAXPAYER WHO IS DUE A REFUND DETERMINED  
7 UNDER SECTION 30 OF ACT NO. 122 OF THE PUBLIC ACTS OF 1941, BEING  
8 SECTION 205.30 OF THE MICHIGAN COMPILED LAWS, MAY REQUEST A  
9 DIRECT DEPOSIT OF THAT REFUND TO A FINANCIAL INSTITUTION OF THE

1 TAXPAYER'S CHOICE THAT IS LOCATED IN THE UNITED STATES BY  
2 COMPLETING FORM MI-8888 AND ATTACHING THE COMPLETED FORM TO THE  
3 TAXPAYER'S ANNUAL RETURN.

4 (2) THE DEPARTMENT SHALL COMPLY WITH A REQUEST UNDER THIS  
5 SECTION UNLESS THE REQUEST IS INCOMPLETE OR DEFECTIVE IN A MANNER  
6 THAT PRECLUDES THE DEPARTMENT FROM HONORING THE REQUEST. IF THE  
7 DEPARTMENT DOES NOT HONOR THE REQUEST, THE DEPARTMENT SHALL ISSUE  
8 A CHECK, AS PROVIDED IN ACT NO. 122 OF THE PUBLIC ACTS OF 1941,  
9 BEING SECTIONS 205.1 TO 205.31 OF THE MICHIGAN COMPILED LAWS, AND  
10 AT THE SAME TIME PROVIDE THE TAXPAYER WITH A WRITTEN EXPLANATION  
11 INCLUDING THE SPECIFIC REASON FOR NOT HONORING THE TAXPAYER'S  
12 REQUEST FOR DIRECT DEPOSIT.

13 SEC. 473. THE DEPARTMENT SHALL DEVELOP AND MAKE AVAILABLE  
14 FORM MI-8888 TO PROVIDE FOR THE DIRECT DEPOSIT OF A REFUND DUE TO  
15 A TAXPAYER.