



HOUSE BILL No. 5761

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

A bill to amend Act No. 228 of the Public Acts of 1975, entitled "Single business tax act," as amended, being sections 208.1 to 208.145 of the Michigan Compiled Laws, by adding sections 79 and 84.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 228 of the Public Acts of 1975, as
2 amended, being sections 208.1 to 208.145 of the Michigan Compiled
3 Laws, is amended by adding sections 79 and 84 to read as
4 follows:

5 SEC. 79. (1) FOR TAX YEARS BEGINNING AFTER DECEMBER 31,
6 1996, A TAXPAYER WHO IS DUE A REFUND DETERMINED UNDER SECTION 30
7 OF ACT NO. 122 OF THE PUBLIC ACTS OF 1941, BEING SECTION 205.30
8 OF THE MICHIGAN COMPILED LAWS, MAY REQUEST A DIRECT DEPOSIT OF
9 THAT REFUND TO A FINANCIAL INSTITUTION OF THE TAXPAYER'S CHOICE

1 THAT IS LOCATED IN THE UNITED STATES BY COMPLETING A DIRECT
2 DEPOSIT FORM PRESCRIBED BY THE DEPARTMENT AND ATTACHING THE COM-
3 PLETED FORM TO THE 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. 84. THE DEPARTMENT SHALL DEVELOP AND MAKE AVAILABLE
14 THE FORM REQUIRED BY SECTION 79 TO PROVIDE FOR THE DIRECT DEPOSIT
15 OF A REFUND DUE TO A TAXPAYER.