

**SB 595, As Passed Senate, May 1, 2002**

**SUBSTITUTE FOR  
SENATE BILL NO. 595**

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 451 (MCL 206.451), as amended by 1987 PA  
254.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 451. (1) ~~The corporation and securities commission~~  
2 ~~shall withhold the issuance of a certificate of dissolution or~~  
3 ~~withdrawal for a corporation organized under the laws of this~~  
4 ~~state or organized under the laws of another state and admitted~~  
5 ~~to do business in this state until the receipt of a notice from~~  
6 ~~the department to the effect that all taxes levied under this act~~  
7 ~~against the corporation have been paid, or until it is notified~~  
8 ~~by the department that the applicant is not indebted for any~~  
9 ~~taxes levied under this act.~~ A DOMESTIC CORPORATION OR A FOREIGN  
10 CORPORATION AUTHORIZED TO TRANSACT BUSINESS IN THIS STATE THAT

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Senate Bill No. 595 as amended April 30, 2002

2

1 SUBMITS A CERTIFICATE OF DISSOLUTION OR REQUESTS A CERTIFICATE OF  
2 WITHDRAWAL FROM THIS STATE SHALL REQUEST A CERTIFICATE FROM THE  
3 DEPARTMENT STATING [REDACTED] UNDER SECTION 27A OF  
4 1941 PA 122, MCL 205.27A, NOT MORE THAN 60 DAYS AFTER SUBMITTING  
5 THE CERTIFICATE OF DISSOLUTION OR REQUESTING THE CERTIFICATE OF  
6 WITHDRAWAL. A CORPORATION THAT DOES NOT REQUEST A CERTIFICATE  
7 STATING THAT TAXES ARE NOT DUE IS SUBJECT TO THE SAME PENALTIES  
8 UNDER SECTION 24 OF 1941 PA 122, MCL 205.24, THAT A TAXPAYER  
9 WOULD BE SUBJECT TO FOR FAILURE TO FILE A RETURN.

10 (2) An estate of a person subject to tax under this act  
11 shall not be closed without the payment of the tax levied by this  
12 act, both in respect to the liability of the estate and decedent  
13 prior to his or her death.