



**House
Legislative
Analysis
Section**

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**PROHIBIT E-FILE REQUIREMENT
FOR TAX PREPARERS**

House Bill 5434

Sponsor: Rep. Shelley Taub

House Bill 5440

Sponsor: Rep. Judy Emmons

Committee: Tax Policy

Complete to 2-10-04

A SUMMARY OF HOUSE BILLS 5434 AND 5440 AS INTRODUCED 1-27-04

Both bills would prohibit the Department of Treasury from requiring any person who prepares a tax return on behalf on another person for compensation to file electronically. House Bill 5434 would amend the Income Tax Act (MCL 206.471), and House Bill 5440 would amend the Single Business Tax Act (208.80). Further, House Bill 5434 would specify that, for purposes of the income tax, the taxpayer would determine whether his or her tax return was filed electronically.

House Bills 5434 and 5440 (2-10-04)

Analyst: M. Wolf

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.