



Senate Fiscal Agency  
P. O. Box 30036  
Lansing, Michigan 48909-7536



Telephone: (517) 373-5383  
Fax: (517) 373-1986  
TDD: (517) 373-0543

House Bill 5133 (Substitute H-1 as passed by the House)  
Sponsor: Representative Daniel Acciavatti  
House Committee: Tax Policy  
Senate Committee: Finance

Date Completed: 10-22-03

### **CONTENT**

The bill would amend the revenue Act to provide that for any tax return or tax due on August 15, 2003, that was filed or paid by August 22, 2003, the Department of Treasury would have to waive all interest and penalty for failure to file a return or pay a tax for the period of August 15 through August 22, 2003.

MCL 205.24

### **BACKGROUND**

Many taxpayers are required to file various reports, and pay various taxes on the 15th of each month. On August 14, 2003, a large portion of Michigan and several other states suffered a power outage that, in some places, lasted several days.

Legislative Analyst: George Towne

### **FISCAL IMPACT**

This bill would have no fiscal impact on State or local government. According to the Department of Treasury, while any penalty and interest charges associated with late tax payments following the August power blackout would be very small, the Department's current policy under such circumstances is to waive the penalty and interest charges.

Fiscal Analyst: Jay Wortley

S0304\5133sa

This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.