

# HOUSE BILL No. 4559

(As amended June 4, 2003)

April 10, 2003, Introduced by Rep. Condino and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 26 (MCL 206.26).

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

1       Sec. 26. "Taxpayer" means any person subject to the taxes  
2 imposed by this act, ~~or~~ any employer required to withhold taxes  
3 on salaries and wages, **or any flow-through entity required to**  
4 **withhold taxes on a nonresident member's share of income**  
5 **available for distribution.**

6       Enacting section 1. This amendatory act takes effect  
7 October 1, 2003.

8       <<Enacting section 2. This amendatory act does not take effect  
9 unless House Bill No. 4561 of the 92nd Legislature is enacted into law.

10  
11       >>