

**STATE OF MICHIGAN
92ND LEGISLATURE
REGULAR SESSION OF 2004**

**Introduced by Reps. Emmons, Hummel, LaJoy, Drolet, Amos, Steil, Nofs, Gaffney, Taub, Stakoe, Newell,
Farhat and Pastor**

ENROLLED HOUSE BILL No. 5440

AN ACT to amend 1975 PA 228, entitled "An act to provide for the imposition, levy, computation, collection, assessment and enforcement, by lien or otherwise, of taxes on certain commercial, business, and financial activities; to prescribe the manner and times of making certain reports and paying taxes; to prescribe the powers and duties of public officers and state departments; to permit the inspection of records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits, and refunds; to provide penalties; to provide for the disposition of funds; to provide for the interrelation of this act with other acts; and to provide an appropriation," by amending section 80 (MCL 208.80), as added by 1985 PA 139.

The People of the State of Michigan enact:

Sec. 80. (1) The tax imposed by this act shall be administered by the revenue commissioner pursuant to 1941 PA 122, MCL 205.1 to 205.31, and this act. In case of conflict between 1941 PA 122, MCL 205.1 to 205.31, and this act, the provisions of this act will apply.

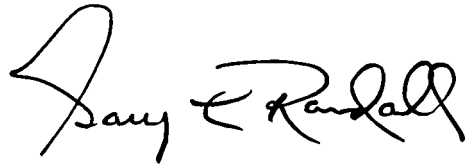
(2) For the tax year that begins on or after January 1, 2003 and before January 1, 2004 only, the department shall not require a person who prepares a tax return under this act on behalf of another person for compensation to electronically file that return.

(3) Rules shall be promulgated under this act pursuant to the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328.

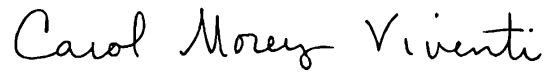
(4) The department shall prescribe forms for use by taxpayers and shall promulgate rules in conformity with this act for the maintenance by taxpayers of records, books, and accounts, and for the computation of the tax, the manner and time of changing or electing accounting methods and of exercising the various options contained in this act, the making of returns, and the ascertainment, assessment, and collection of the tax imposed under this act.

(5) The tax imposed by this act is in addition to all other taxes for which the taxpayer may be liable. The proceeds derived from the tax shall be credited to the general fund of the state to be allocated and distributed as provided by this act.

(6) The department shall prepare and publish statistics from the records kept to administer the tax imposed by this act, detailing the distribution of tax receipts by type of business, legal form of organization, sources of tax base, timing of tax receipts, and types of deductions. The statistics shall not result in the disclosure of information regarding any specific taxpayer.



Clerk of the House of Representatives



Secretary of the Senate

Approved _____

Governor