

HOUSE BILL No. 4559

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
9 effect unless Senate Bill No. ____ or House Bill No. 4561
10 (request no. 03228'03) of the 92nd Legislature is enacted into
11 law.