SENATE BILL No. 406

April 24, 2003, Introduced by Senator EMERSON and referred to the Committee on Finance.

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:

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

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

Enacting section 2. This amendatory act does not take effect unless Senate Bill No.404 of the 92nd Legislature is enacted into law.

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