

Act No. 50
Public Acts of 2003
Approved by the Governor
July 11, 2003
Filed with the Secretary of State
July 14, 2003
EFFECTIVE DATE: October 1, 2003

**STATE OF MICHIGAN
92ND LEGISLATURE
REGULAR SESSION OF 2003**

Introduced by Rep. Condino

ENROLLED HOUSE BILL No. 4559

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," by amending section 26 (MCL 206.26).

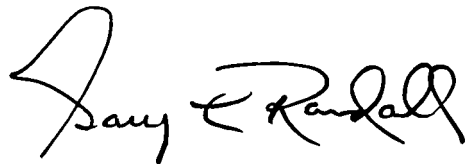
The People of the State of Michigan enact:

Sec. 26. "Taxpayer" means any person subject to the taxes imposed by this act, 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.

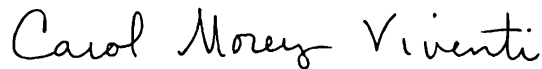
Enacting section 1. This amendatory act takes effect October 1, 2003.

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

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved

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Governor