

**SUBSTITUTE FOR  
HOUSE BILL NO. 4488**

A bill to amend 1941 PA 122, entitled

"An act to establish the revenue collection duties of the department of treasury; to prescribe its powers and duties as the revenue collection agency of the state; to prescribe certain powers and duties of the state treasurer; to regulate the importation, stamping, and disposition of certain tobacco products; to provide for the transfer of powers and duties now vested in certain other state boards, commissions, departments and offices; to prescribe certain duties of and require certain reports from the department of treasury; to provide procedures for the payment, administration, audit, assessment, levy of interests or penalties on, and appeals of taxes and tax liability; to prescribe its powers and duties if an agreement to act as agent for a city to administer, collect, and enforce the city income tax act on behalf of a city is entered into with any city; to provide an appropriation; to abolish the state board of tax administration; to prescribe penalties and provide remedies; and to declare the effect of this act,"

by amending section 13 (MCL 205.13), as amended by 1996 PA 479.

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

- 1           Sec. 13. The department of treasury shall administer and  
2   enforce the following laws and shall succeed to and is vested with

1 all of the powers, duties, functions, responsibilities, and  
2 jurisdiction now or hereafter conferred upon the following:

3 (a) State board of tax administration, by the general sales  
4 tax act, ~~Act No. 167 of the Public Acts of 1933, being sections~~  
5 ~~205.51 to 205.78 of the Michigan Compiled Laws~~ **1933 PA 167, MCL**  
6 **205.51 TO 205.78**, and by the use tax act, ~~Act No. 94 of the Public~~  
7 ~~Acts of 1937, being sections 205.91 to 205.111 of the Michigan~~  
8 ~~Compiled Laws~~ **1937 PA 94, MCL 205.91 TO 205.111.**

9 (b) Auditor general, by ~~Act No. 282 of the Public Acts of~~  
10 ~~1905, being sections 207.1 to 207.21 of the Michigan Compiled Laws,~~  
11 ~~and by the Michigan estate tax act, Act No. 188 of the Public Acts~~  
12 ~~of 1899, being sections 205.201 to 205.256 of the Michigan Compiled~~  
13 ~~Laws~~ **1905 PA 282, MCL 207.1 TO 207.21.**

14 (c) State tax commission, by ~~Act No. 48 of the Public Acts of~~  
15 ~~1929, being sections 205.301 to 205.317 of the Michigan Compiled~~  
16 ~~Laws, and by Act No. 301 of the Public Acts of 1939, being sections~~  
17 ~~205.131 to 205.147 of the Michigan Compiled Laws~~ **1929 PA 48, MCL**  
18 **205.301 TO 205.317.**

19 (d) State tax commission, by section 61524 ~~of part 615~~  
20 ~~(supervisor of wells)~~ of the natural resources and environmental  
21 protection act, ~~Act No. 451 of the Public Acts of 1994, being~~  
22 ~~section 324.61524 of the Michigan Compiled Laws~~ **1994 PA 451, MCL**  
23 **324.61524.**

24 (e) The commission shall also succeed to and is vested with  
25 all of the powers, duties, functions, responsibilities, and  
26 jurisdiction ~~of the corporation and securities commission~~ over  
27 the enforcement, investigation, and collection of past due and

1 delinquent corporate privilege and franchise fees and license fees  
 2 of any nature. ~~The corporation and securities commission shall,~~  
 3 ~~whenever requested by the department, report to the department the~~  
 4 ~~names of all delinquent corporations and delinquent licensees, and~~  
 5 ~~the department shall be charged with the collection of all fees and~~  
 6 ~~licenses covered in the reports.~~

7 (f) The department shall succeed to and is vested with all  
 8 powers, duties, functions, responsibilities, and jurisdiction of  
 9 the attorney general over the collection of all past due money and  
 10 accounts that are owing to the state of Michigan or any department,  
 11 commission, or institution of this state, vested in the attorney  
 12 general by ~~Act No. 375 of the Public Acts of 1927, being sections~~  
 13 ~~14.131 to 14.134 of the Michigan Compiled Laws~~ **1927 PA 375, MCL**  
 14 **14.131 TO 14.134.**

15 (g) For cities that enter into an agreement with the  
 16 department of treasury pursuant to section 9 of the city income tax  
 17 act, ~~Act No. 284 of the Public Acts of 1964, being section 141.509~~  
 18 ~~of the Michigan Compiled Laws~~ **1964 PA 284, MCL 141.509**, the  
 19 department of treasury is vested with all the powers, duties,  
 20 functions, responsibilities, and jurisdiction to administer,  
 21 collect under, and enforce ~~Act No. 284 of the Public Acts of 1964~~  
 22 **THE CITY INCOME TAX ACT, 1964 PA 284, MCL 141.501 TO 141.787**, as  
 23 provided in ~~Act No. 284 of the Public Acts of 1964~~ **THE CITY**  
 24 **INCOME TAX ACT, 1964 PA 284, MCL 141.501 TO 141.787**, and the  
 25 agreement. The department of treasury shall not charge to or  
 26 collect from a taxpayer any amount not otherwise authorized by law  
 27 in conjunction with the collection of the tax pursuant to an

1 agreement entered into under section 9 of ~~chapter 1 of Act No. 284~~  
2 ~~of the Public Acts of 1964~~ **THE CITY INCOME TAX ACT, 1964 PA 284,**  
3 **MCL 141.509.**

4 Enacting section 1. This amendatory act takes effect January  
5 1, 2007.

6 Enacting section 2. This amendatory act does not take effect  
7 unless House Bill No. 4486 of the 93rd Legislature is enacted into  
8 law.