

SUBSTITUTE FOR
HOUSE BILL NO. 5362

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,"

(MCL 205.1 to 205.31) by adding section 6.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 6. (1) A TAXPAYER MAY RELY ON A BULLETIN OR LETTER RULING
2 ISSUED BY THE DEPARTMENT AFTER SEPTEMBER 30, 2006 AND SHALL NOT BE

1 PENALIZED FOR THAT RELIANCE UNTIL THE BULLETIN OR LETTER RULING IS
2 REVOKED IN WRITING.

3 (2) AS USED IN THIS SECTION:

4 (A) "BULLETIN" MEANS A REVENUE ADMINISTRATIVE BULLETIN.

5 (B) "LETTER RULING" MEANS A FORMAL DOCUMENT ISSUED BY THE
6 DEPARTMENT TO A SPECIFIC TAXPAYER ON A SPECIFIC TAX MATTER RELATED
7 TO A FUTURE TRANSACTION.