

**SENATE 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 6a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 **SEC. 6A. (1) A TAXPAYER MAY RELY ON A BULLETIN OR LETTER**
2 **RULING ISSUED BY THE DEPARTMENT AFTER SEPTEMBER 30, 2006 AND SHALL**

House Bill No. 5362 as amended January 19, 2006

- 1 NOT BE PENALIZED FOR THAT RELIANCE UNTIL THE BULLETIN OR LETTER
- 2 RULING IS REVOKED IN WRITING. <<HOWEVER, THAT RELIANCE BY THE TAXPAYER IS
LIMITED TO ISSUES ADDRESSED IN THE BULLETIN OR LETTER RULING THAT HAVE
NOT BEEN MODIFIED OR OVERTURNED BY A SUBSEQUENT FINAL ORDER OF A COURT OF
COMPETENT JURISDICTION FOR WHICH ALL RIGHTS OF APPEAL HAVE BEEN EXHAUSTED
OR HAVE EXPIRED OR AN AMENDMENT TO THE LAW UPON WHICH THE BULLETIN OR
LETTER RULING IS BASED.>>
- 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. <<A TAXPAYER SHALL REQUEST A LETTER RULING ON A
FORM AND IN A MANNER PRESCRIBED BY THE DEPARTMENT.>>