

Act No. 5
Public Acts of 2006
Approved by the Governor
February 3, 2006
Filed with the Secretary of State
February 3, 2006
EFFECTIVE DATE: February 3, 2006

**STATE OF MICHIGAN
93RD LEGISLATURE
REGULAR SESSION OF 2006**

Introduced by Rep. Hummel

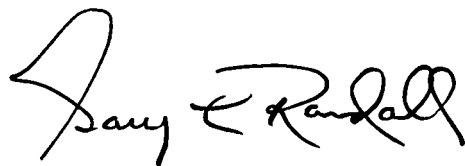
ENROLLED HOUSE BILL No. 4244

AN ACT 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 21a.

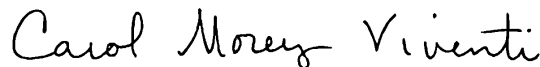
The People of the State of Michigan enact:

Sec. 21a. If a taxpayer serves written notice upon the department within 60 days of the issuance of a credit audit or a refund denial, the taxpayer is entitled to an informal conference on the question in the same manner and under the same procedures provided for under section 21.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved _____

Governor