



Senate Fiscal Agency
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**BILL ANALYSIS**

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House Bill 5193 (Substitute H-1 as passed by the House)
Sponsor: Representative Steve Tobocman
House Committee: Tax Policy
Senate Committee:

CONTENT

The bill would amend the revenue Act to include references to the Michigan Business Tax (MBT) Act and the MBT return in provisions that refer to the Single Business Tax (SBT) Act and SBT return.

MCL 205.22 et al.

Legislative Analyst: Craig Laurie

FISCAL IMPACT

The bill would update the statute with appropriate references to the new Michigan business tax. These proposed changes are "technical" in nature and therefore the bill would have no fiscal impact on State or local government.

Date Completed: 12-11-07

Fiscal Analyst: Jay Wortley
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