

HOUSE BILL No. 6348

July 23, 2008, Introduced by Reps. Opsommer, DeRoche, Palmer, Stahl, Schuitmaker, Elsenheimer, Hildenbrand, Moolenaar, Pearce and Stakoe and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled "Income tax act of 1967," by amending section 352 (MCL 206.352), as added by 1996 PA 568.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 352. (1) For the 1997 tax year and each tax year after
2 the 1997 tax year, a taxpayer who is due a refund determined under
3 section 30 of ~~Act No. 122 of the Public Acts of 1941, being section~~
4 ~~205.30 of the Michigan Compiled Laws 1941 PA 122, MCL 205.30~~, may
5 request a direct deposit of that refund to a financial institution
6 of the taxpayer's choice that is located in the United States by
7 completing a direct deposit form prescribed by the department and
8 attaching the completed form to the taxpayer's annual return.

9 (2) **FOR THE 2008 TAX YEAR AND EACH TAX YEAR AFTER THE 2008 TAX**

1 YEAR, A TAXPAYER WHO IS DUE A REFUND AS DETERMINED UNDER SECTION 30
2 OF 1941 PA 122, MCL 205.30, MAY REQUEST A DIRECT DEPOSIT OF THAT
3 REFUND TO AN EDUCATION SAVINGS ACCOUNT PURSUANT TO THE MICHIGAN
4 EDUCATION SAVINGS PROGRAM ACT, 2000 PA 161, MCL 390.1471 TO
5 390.1486.

6 (3) ~~(2)~~—The department shall comply with a request under this
7 section unless the request is incomplete or defective in a manner
8 that precludes the department from honoring the request. If the
9 department does not honor the request, the department shall issue a
10 warrant, as provided in ~~Act No. 122 of the Public Acts of 1941,~~
11 ~~being sections 205.1 to 205.31 of the Michigan Compiled Laws 1941~~
12 PA 122, MCL 205.1 TO 205.31, and at the same time provide the
13 taxpayer with a written explanation including the specific reason
14 for not honoring the taxpayer's request for direct deposit.