

HOUSE BILL No. 6731

November 19, 2008, Introduced by Rep. Brown and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 471 (MCL 206.471), as amended by 2002 PA 486.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 471. (1) The tax imposed by this act shall be
- 2 administered by the department. The department shall prescribe
- 3 forms for use by taxpayers and may promulgate rules for all of the
- 4 following:
- 5 (a) The maintenance by taxpayers of records, books, and
- 6 accounts.
- 7 (b) The computation of the tax.
- 8 (c) The manner and time of changing or electing accounting

1 methods and of exercising the accounting method options contained
2 in this act.

3 (d) The making of returns, the payment of tax due, and the
4 ascertainment, assessment, and collection of the tax.

5 (2) The rules shall follow the rulings of the United States
6 internal revenue service with respect to the federal income tax if
7 those rulings are not inconsistent with this act, and the
8 department may adopt as a part of the rules any portions of the
9 internal revenue code or rulings, in whole or in part.

10 (3) A summary of state expenditures and revenues by major
11 category, in dollar amounts and percentage of total, for the most
12 recent state fiscal year that the information is available, shall
13 be printed in the instruction booklet accompanying each state
14 income tax return.

15 (4) Each state income tax return shall contain a space for the
16 taxpayer to indicate the school district in which the taxpayer
17 resides.

18 (5) The department may provide information in the instruction
19 booklet about the purchase of an annual state park motor vehicle
20 permit pursuant to part 741 of the natural resources and
21 environmental protection act, 1994 PA 451, MCL 324.74101 to
22 324.74125.

23 (6) In the instruction booklet that accompanies the annual
24 return required under this act, the department shall provide a
25 clear and concise listing of each credit and each deduction allowed
26 under this act and a reference to a detailed explanation. **FOR THE**
27 **2009 TAX YEAR AND EACH TAX YEAR AFTER 2009, THE DEPARTMENT SHALL**

1 CLEARLY AND UNAMBIGUOUSLY PRINT ON THE FIRST PAGE OF THE STATE
2 INDIVIDUAL INCOME TAX RETURN FORM A REMINDER FOR SENIOR CITIZENS TO
3 REVIEW THE LISTING OF ALL CREDITS AND DEDUCTIONS AVAILABLE TO
4 SENIOR CITIZENS IN THE INSTRUCTION BOOKLET OR ON THE DEPARTMENT'S
5 OFFICIAL WEBSITE.

6 (7) The department shall post the list described in subsection
7 (6) on the department's official website.