

HOUSE BILL No. 4945

September 13, 2011, Introduced by Rep. Gilbert and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 705 (MCL 206.705), as added by 2011 PA 38.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 705. All provisions relating to the administration,
2 collection, and enforcement of this act and 1941 PA 122, MCL 205.1
3 to 205.31, apply to ~~the employer, flow-through entity, eligible~~
4 ~~production company, casino licensee, or race meeting licensee or~~
5 ~~track licensee~~ **ALL PERSONS** required to withhold taxes and to the
6 taxes required to be withheld **UNDER THIS PART**. If the department
7 has reasonable grounds to believe that ~~an employer, flow-through~~
8 ~~entity, eligible production company, casino licensee, race meeting~~
9 ~~licensee, or track licensee~~ **A PERSON REQUIRED TO WITHHOLD TAXES**
10 **UNDER THIS PART** will not pay taxes withheld to this state or, if

1 applicable, to the community college, as prescribed by this part,
2 or to provide a more efficient administration, the department may
3 require ~~the employer, flow through entity, eligible production~~
4 ~~company, casino licensee, race meeting licensee, or track licensee~~
5 **THAT PERSON** to make the return and pay to the department or, if
6 applicable, to the community college, the tax deducted and withheld
7 at other than monthly periods, or from time to time, or require ~~the~~
8 ~~employer, flow through entity, eligible production company, casino~~
9 ~~licensee, race meeting licensee, or track licensee~~ **THAT PERSON** to
10 deposit the tax in a bank approved by the department in a separate
11 account, in trust for the department or, if applicable, the
12 community college, and payable to the department or the community
13 college, and to keep the amount of the taxes in the account until
14 payment over to the department or the community college.

15 Enacting section 1. This amendatory act takes effect January
16 1, 2012.