



**Senate Fiscal Agency**  
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**BILL ANALYSIS**

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House Bill 4290 (Substitute H-1 as passed by the House)  
Sponsor: Representative Bob Genetski  
House Committee: Tax Policy  
Senate Committee: Finance

Date Completed: 6-3-14

**CONTENT**

The bill would amend the revenue Act to require the Department of Treasury, within six months after the date the bill was enacted, to publish and make available to the public in printed and electronic formats the Department's internal policy directives, audit standards, sampling manual, cash basis sales tax audit overview, industrial processing sales and use tax manual, contractors sales and use tax manual, and other deductions sales and use tax manual.

This requirement would not be subject to Section 6a (which pertains to taxpayer reliance on Treasury bulletins or revenue rulings).

The Act permits the Department periodically to issue bulletins that index and explain current Department interpretations of current State tax laws. Each bulletin or letter ruling issued by the Department must be made available to the public in printed and electronic formats. The Department may charge a reasonable fee, not to exceed printing costs, for subscriptions to this service. The money received from the sale of subscriptions must be deposited in the Taxation Manual Revolving Fund.

The requirement proposed by the bill would be included in these provisions.

MCL 205.3

Legislative Analyst: Suzanne Lowe

**FISCAL IMPACT**

The bill would have a minimal fiscal impact, if any, on the Department of Treasury. Current law allows the Department to charge a reasonable fee for subscription to Treasury bulletins and letter rulings, not to exceed the costs of printing. The Department could incur additional administrative costs associated with the preparation of the documents that would have to be made available to the public; however, these costs should be minimal and absorbable within the Department's annual appropriations.

Fiscal Analyst: Joe Carrasco

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.