

**SUBSTITUTE FOR
SENATE BILL NO. 887**

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.713) by adding sections 301a and 681a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 301a. Notwithstanding any other provision of this part, a
2 person required to make and file an annual return that is otherwise
3 due on or before April 15 or April 30, 2020 for the 2019 tax year
4 or to file and pay an installment of estimated tax that is
5 otherwise due on or before April 15 or June 15, 2020 for the 2020
6 tax year under this part automatically receives an extension to
7 file those returns and installments of estimated tax until July 15
8 or July 31, 2020, whichever is applicable. Accordingly, if the
9 Internal Revenue Service extends the federal income tax filing or

1 payment due date, or both, for federal taxpayers after the
2 effective date of the amendatory act that added this section due to
3 a declared national emergency, then a person required to make and
4 file an annual return or to file and pay an installment of
5 estimated tax under this part shall automatically receive an
6 extension to file those returns, and that extension must coincide
7 with that extended due date established by the Internal Revenue
8 Service for that same tax year. A taxpayer is not subject to any
9 interest or penalties during this extension period.

10 Sec. 681a. Notwithstanding any other provision of this part, a
11 person required to make and file an annual return on or before
12 April 30, 2020 for the 2019 tax year or to file a quarterly return
13 and pay estimated tax on or before April 15, 2020 for the 2020 tax
14 year under this part automatically receives an extension to file
15 those returns and payments of estimated tax until July 15 or July
16 31, whichever is applicable. Accordingly, if the Internal Revenue
17 Service extends the federal income tax filing or payment due date,
18 or both, for federal taxpayers after the effective date of the
19 amendatory act that added this section due to a declared national
20 emergency, then a person required to make and file an annual return
21 or to file and pay an installment of estimated tax under this part
22 shall automatically receive an extension to file those returns, and
23 that extension must coincide with that extended due date
24 established by the Internal Revenue Service for that same tax year.
25 A taxpayer is not subject to any interest or penalties during this
26 extension period.

27 Enacting section 1. This amendatory act does not take effect
28 unless Senate Bill No. 888 of the 100th Legislature is enacted into
29 law.