

HOUSE BILL NO. 5717

April 24, 2020, Introduced by Rep. Sheppard and referred to the Committee on Government Operations.

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, in accordance with



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1 Executive Order No. 2020-26, an extension to file those returns and
2 installments of estimated tax until July 15 or July 31, 2020,
3 whichever is applicable. Accordingly, a taxpayer is not subject to
4 any interest or penalties during this extension period.

5 Sec. 681a. Notwithstanding any other provision of this part, a
6 person required to make and file an annual return on or before
7 April 30, 2020 for the 2019 tax year or to file a quarterly return
8 and pay estimated tax on or before April 15, 2020 for the 2020 tax
9 year under this part automatically receives, in accordance with
10 Executive Order No. 2020-26, an extension to file those returns and
11 payments of estimated tax until July 15 or July 31, whichever is
12 applicable. Accordingly, a taxpayer is not subject to any interest
13 or penalties during this extension period.

14 Enacting section 1. This amendatory act does not take effect
15 unless Senate Bill No. _____ or House Bill No. 5718 (request no.
16 06586'20 a) of the 100th Legislature is enacted into law.

