

SENATE BILL NO. 414

August 20, 2019, Introduced by Senator NESBITT and referred to the Committee on Finance.

A bill to amend 1964 PA 284, entitled
"City income tax act,"
by amending section 2a of chapter 1 (MCL 141.502a), as added by
1995 PA 234.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 CHAPTER 1
2 Sec. 2a. **(1)** Beginning January 1, 1995, a city shall not
3 impose an excise tax on income under this act unless at least 1 of
4 the following applies:

1 (a) The city had in effect on January 1, 1995 an excise tax on
2 income under this act.

3 (b) The imposition of an excise tax on income under this act
4 is approved by the qualified and registered electors of the city.

5 **(2) A city shall not impose and collect any excise tax levied**
6 **on or measured by income after January 1, 2020.**