

# SENATE BILL NO. 887

April 24, 2020, Introduced by Senator STAMAS 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

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. 888 of the 100th Legislature is enacted into  
16 law.