

SENATE BILL NO. 889

April 24, 2020, Introduced by Senator STAMAS and referred to the Committee on Government Operations.

A bill to amend 1964 PA 284, entitled
"City income tax act,"
(MCL 141.501 to 141.787) by adding sections 40 and 80 to chapter 2.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

CHAPTER 2

UNIFORM CITY INCOME TAX ORDINANCE

Sec. 40. Notwithstanding any other provision of this ordinance, a person required to make and file an annual return, quarterly return, or declaration of estimated tax that is otherwise due on or before April 15 or April 30, 2020 under this ordinance

1 automatically receives, in accordance with Executive Order No.
2 2020-26, an extension to file those returns and declarations until
3 July 15 or July 31, 2020, whichever is applicable.

4 Sec. 80. Notwithstanding any other provision of this
5 ordinance, for any return or declaration of estimated tax that was
6 originally due on April 15 or April 30, 2020 under this ordinance
7 and that is subsequently filed or remitted, in accordance with
8 Executive Order No. 2020-26 and section 40, not later than July 15
9 or July 31, 2020, whichever is applicable, all interest and
10 penalties for the failure to file or remit for the period of April
11 15 or April 30, 2020 through July 15 or July 31, 2020, whichever is
12 applicable, shall be waived. Any applicable penalties and interest
13 for failure to file a return or pay a tax will not begin to accrue
14 until July 16, 2020 for any remaining unpaid balances due on July
15 15, 2020 and will not begin to accrue until August 1, 2020 for any
16 remaining unpaid balances due on July 31, 2020.

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