SUBSTITUTE FOR

HOUSE BILL NO. 4569

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 for each tax year under this ordinance will automatically receive an extension to file those returns and declarations if the Internal Revenue Service extends the federal income tax filing or payment due date for that same tax

year for federal taxpayers. The extension under this section for a person required to make and file an annual return, quarterly return, or declaration of estimated tax under this ordinance will coincide with that extended due date established by the Internal Revenue Service for that same tax year or 15 days after the date established by the Internal Revenue Service, whichever is applicable.

Sec. 80. Notwithstanding any other provision of this ordinance, for any return or declaration of estimated tax that was originally due on April 15 or April 30 under this ordinance and that is subsequently filed or remitted at a later date in accordance with section 40, all interest and penalties for the failure to file or remit for that extended period shall be waived.