

HOUSE BILL NO. 4571

March 23, 2021, Introduced by Reps. Yancey and Hall and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.713) by adding section 301a.

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, 2021 for the 2020 tax year under this
4 part automatically receives an extension to file that return until
5 May 17, 2021. Accordingly, if the Internal Revenue Service extends

1 the federal income tax filing due date for the 2020 tax year for
2 federal taxpayers after the effective date of the amendatory act
3 that added this section, then the deadline under this section for a
4 person required to make and file an annual return under this part
5 for the 2020 tax year is also automatically extended, and that
6 extension to file that return must coincide with that extended due
7 date established by the Internal Revenue Service for that same tax
8 year. A taxpayer is not subject to any interest or penalties during
9 this extension period.