

# 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.