

Act No. 7
Public Acts of 2021
Approved by the Governor
April 22, 2021
Filed with the Secretary of State
April 22, 2021
EFFECTIVE DATE: April 22, 2021

**STATE OF MICHIGAN
101ST LEGISLATURE
REGULAR SESSION OF 2021**

Introduced by Reps. Beeler and Hall

ENROLLED HOUSE BILL No. 4569

AN ACT to amend 1964 PA 284, entitled “An act to permit the imposition and collection by cities of an excise tax levied on or measured by income; to permit the collection and administration of the tax by the state; to provide the procedure including referendums for, and to require the adoption of a prescribed uniform city income tax ordinance by cities desiring to impose and collect such a tax; to limit the imposition and collection by cities and villages of excise taxes levied on or measured by income; to prescribe the powers and duties of certain state and municipal agencies, departments, and officials; to establish the city income tax trust fund; to provide for appeals; and to prescribe penalties and provide remedies,” (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

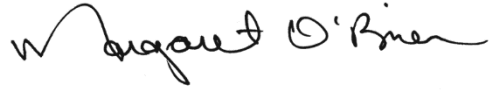
Sec. 40. Notwithstanding any other provision of this ordinance, a person required to make and file an annual return, quarterly return, or declaration of estimated tax that is otherwise due on or before April 15 or April 30 for each tax year under this ordinance will automatically receive an extension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

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved _____

Governor