

Act No. 174  
Public Acts of 2024  
Approved by the Governor  
December 23, 2024  
Filed with the Secretary of State  
December 23, 2024  
EFFECTIVE DATE: December 23, 2024

**STATE OF MICHIGAN  
102ND LEGISLATURE  
REGULAR SESSION OF 2024**

Introduced by Senators Singh and Lauwers

# **ENROLLED SENATE BILL No. 982**

AN ACT to amend 1883 PA 129, entitled “An act for the organization of telephone and messenger service companies,” (MCL 484.1 to 484.10) by adding section 7.

*The People of the State of Michigan enact:*

Sec. 7. (1) A telephone corporation formed under this act may convert into a domestic limited liability company if the telephone corporation satisfies the requirements applicable to the conversion of a business organization into a domestic limited liability company under section 709 of the Michigan limited liability company act, 1993 PA 23, MCL 450.4709. A telephone corporation that converts into a domestic limited liability company under this subsection is treated as a corporation for state income tax filing purposes as provided under section 339 of the income tax act of 1967, 1967 PA 281, MCL 206.339, unless that converted entity is a disregarded entity for federal income tax filing purposes under the internal revenue code and its regarded owner is treated as a corporation for state and federal income tax purposes.

(2) As used in this section, “business organization” means that term as defined in section 705a of the Michigan limited liability company act, 1993 PA 23, MCL 450.4705a.

Enacting section 1. This amendatory act does not take effect unless all of the following bills of the 102nd Legislature are enacted into law:

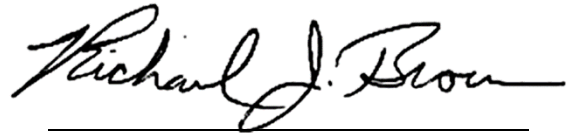
- (a) Senate Bill No. 983.
- (b) Senate Bill No. 984.
- (c) Senate Bill No. 1050.

This act is ordered to take immediate effect.



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Secretary of the Senate



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Clerk of the House of Representatives

Approved \_\_\_\_\_

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Governor