

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.680 Waiver of interest or penalties during extension.

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.

History: Add. 2021, Act 7, Imd. Eff. Apr. 22, 2021.