

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

206.471 Administration of tax by department; forms; rules; space on tax return for school district and anatomical gift donor registry; information to be provided in instruction booklet; posting of list on website.

Sec. 471. (1) The department shall administer the tax imposed by this part. The department shall prescribe forms for use by taxpayers and may promulgate rules for all of the following:

- (a) The maintenance by taxpayers of records, books, and accounts.
- (b) The computation of the tax.
- (c) The manner and time of changing or electing accounting methods and of exercising the accounting method options contained in this part.
- (d) The making of returns, the payment of tax due, and the ascertainment, assessment, and collection of the tax.

(2) The rules shall follow the rulings of the United States Internal Revenue Service with respect to the federal income tax if those rulings are not inconsistent with this part, and the department may adopt as a part of the rules any portions of the internal revenue code or rulings, in whole or in part.

(3) Each state income tax return shall contain a space for the taxpayer to indicate the school district in which the taxpayer resides. Beginning with the 2023 tax year and each tax year after 2023, the state income tax return shall contain a space for the individual taxpayer to indicate if the individual taxpayer is willing to participate in the anatomical gift donor registry under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123. The state income tax return shall also include the following statement under that space: "An individual taxpayer willing to participate in the anatomical gift donor registry must complete the donor registry schedule and submit it with the taxpayer's state income tax return."

(4) The department may provide information in the instruction booklet about the purchase of an annual state park motor vehicle permit pursuant to part 741 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.74101 to 324.74126.

(5) In the instruction booklet that accompanies the annual return required under this part, the department shall include all of the following:

(a) A clear and concise listing of each credit and each deduction allowed under this part and a reference to a detailed explanation.

(b) A summary of state expenditures and revenues by major category, in dollar amounts and percentage of total, for the most recent state fiscal year that the information is available.

(c) Beginning with the 2023 tax year, information describing the donor registry program maintained by Michigan's federally designated organ procurement organization or its successor organization under section 10120 of the public health code, 1978 PA 368, MCL 333.10120, explaining the taxpayer's right to make an anatomical gift in the event of death under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123, and providing the taxpayer with the opportunity to specify, in a form and manner as prescribed by the department under section 474, on the taxpayer's annual return required under this part that the individual taxpayer is willing to participate in the anatomical gift donor registry under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123.

(6) The department shall post the list described in subsection (5)(a) on the department's official website.

History: 1967, Act 281, Eff. Oct. 1, 1967;—Am. 1977, Act 163, Eff. Mar. 30, 1978;—Am. 1991, Act 82, Imd. Eff. July 18, 1991;—Am. 1994, Act 119, Eff. Mar. 30, 1995;—Am. 1996, Act 55, Imd. Eff. Feb. 26, 1996;—Am. 1996, Act 484, Eff. Jan. 1, 1996;—Am. 2002, Act 486, Imd. Eff. June 27, 2002;—Am. 2011, Act 38, Eff. Jan. 1, 2012;—Am. 2023, Act 100, Imd. Eff. July 19, 2023.

Compiler's note: Subsection (1) of Section 3 of Act 484 provides:

"Section 3. (1) Sections 264, 274, 439, 440, 471, 475, 506, 512, 522, and 527a of Act No. 281 of the Public Acts of 1967, as amended by this amendatory act, are retroactive and effective January 1, 1996."

Administrative rules: R 206.1 et seq. of the Michigan Administrative Code.