

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

**206.705 Payment at other than monthly periods or deposit in separate bank account; grounds.**

Sec. 705. All provisions relating to the administration, collection, and enforcement of this act and 1941 PA 122, MCL 205.1 to 205.31, apply to all persons required to withhold taxes and to the taxes required to be withheld under this part. If the department has reasonable grounds to believe that a person required to withhold taxes under this part will not pay taxes withheld to this state or, if applicable, to the community college, as prescribed by this part, or to provide a more efficient administration, the department may require that person to make the return and pay to the department or, if applicable, to the community college, the tax deducted and withheld at other than monthly periods, or from time to time, or require that person to deposit the tax in a bank approved by the department in a separate account, in trust for the department or, if applicable, the community college, and payable to the department or the community college, and to keep the amount of the taxes in the account until payment over to the department or the community college.

**History:** Add. 2011, Act 38, Eff. Jan. 1, 2012;—Am. 2011, Act 192, Eff. Jan. 1, 2012.

**Compiler's note:** This section as added by Act 38 of 2011 was assigned the compilation number "206.705". To avoid a conflict with another section previously numbered "206.705", Sec. 705 of 2006 PA 513 has been renumbered as 206.905.