

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

206.837 Added interest; exception for 2021 refunds.

Sec. 837. For tax years ending in 2021 only, if a taxpayer elects to pay the tax under section 813 for the tax year ending in 2021 and the annual return filed under this part for that tax year results in a refund, that refund is not subject to added interest under section 30(3) of 1941 PA 122, MCL 205.30.

History: Add. 2021, Act 135, Imd. Eff. Dec. 21, 2021.

Compiler's note: Enacting section 1 of Act 135 of 2021 provides:

"Enacting section 1. This amendatory act is retroactive and intended to apply retroactively effective for tax years beginning on and after January 1, 2021."