

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

CHAPTER 7

206.351 Repealed. 2011, Act 38, Eff. Jan. 1, 2012.

Compiler's note: The repealed section pertained to deducting and withholding tax on compensation.

206.352 Direct deposit of tax refund.

Sec. 352. (1) For the 1997 tax year and each tax year after the 1997 tax year, a taxpayer who is due a refund determined under section 30 of Act No. 122 of the Public Acts of 1941, being section 205.30 of the Michigan Compiled Laws, may request a direct deposit of that refund to a financial institution of the taxpayer's choice that is located in the United States by completing a direct deposit form prescribed by the department and attaching the completed form to the taxpayer's annual return.

(2) The department shall comply with a request under this section unless the request is incomplete or defective in a manner that precludes the department from honoring the request. If the department does not honor the request, the department shall issue a warrant, as provided in Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.31 of the Michigan Compiled Laws, and at the same time provide the taxpayer with a written explanation including the specific reason for not honoring the taxpayer's request for direct deposit.

History: Add. 1996, Act 568, Eff. Mar. 31, 1997.

206.355 Repealed. 2011, Act 38, Eff. Jan. 1, 2012.

Compiler's note: The repealed section pertained to employer, flow-through entity, casino licensee, or race meeting licensee subject to administration, collection, and enforcement provisions.

206.355a Repealed. 2011, Act 38, Eff. Jan. 1, 2012.

Compiler's note: The repealed section pertained to filing form 1099-MISC.

206.361 Repealed. 2011, Act 38, Eff. Jan. 1, 2012.

Compiler's note: The repealed section pertained to withholding by governmental units and officers.

206.365-206.367 Repealed. 2011, Act 38, Eff. Jan. 1, 2012.

Compiler's note: The repealed sections pertained to withholding by governmental units; filing statement of compensation paid; withholding requirements for new jobs training programs; and tax credit for eligible production company.