



**House
Legislative
Analysis
Section**

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**FILING EXTENSION FOR MILITARY
SERVING IN COMBAT ZONE**

House Bill 4710

Sponsor: Rep. Bruce Caswell

Committee: Tax Policy

Complete to 5-20-03

A SUMMARY OF HOUSE BILL 4710 AS INTRODUCED 5-20-03

The bill would amend the Income Tax Act to provide an automatic filing extension for the state income tax for a taxpayer who has an automatic extension for the federal return based on service in a combat zone. The state due date for a return or a payment of estimated tax would be extended for a period of time equivalent to the federal exemption.

Under the bill, the taxpayer would not have to file a copy of any federal extension but would have to print the words "Combat Zone" in red ink at the top of the return when filing. The taxpayer would not be required to pay the tax due by the date of the normal filing deadline and the Department of Treasury could not impose any interest or penalties for the unpaid tax for the period of the extension.

MCL 206.311

House Bill 4710 (5-20-03)

Analyst: C. Couch

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