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BILL ANALYSIS

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House Bill 4710 (as reported without amendment)  
Sponsor: Representative Bruce Caswell  
House Committee: Tax Policy  
Senate Committee: Finance

### **CONTENT**

The bill would amend the Income Tax Act to provide that a taxpayer would be eligible for an automatic filing extension if he or she were eligible for an automatic extension to file a Federal return based on service in a combat zone. The extension would be for an equivalent period of time, and would apply to an annual or final return or a return and payment of an estimated tax.

The taxpayer would not be required to pay the amount of tax due at the time the return was originally due, and the Department of Treasury could not impose any interest or penalties for the amount of tax unpaid for the period of the extension. The taxpayer would not have to file a copy of any Federal extension, but would have to print "COMBAT ZONE" in red ink at the top of his or her return when it was filed.

MCL 206.311

Legislative Analyst: Julie Koval

### **FISCAL IMPACT**

This bill would have no fiscal impact because the provisions contained in the bill are already being implemented by the Department of Treasury.

Date Completed: 6-16-04

Fiscal Analyst: Jay Wortley