

SUBSTITUTE FOR
SENATE BILL NO. 770

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 355a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 355a. (1) A person required under the internal revenue
2 code to file a form 1099-MISC for a tax year shall file a copy of
3 that form 1099-MISC with the department on or before January 31
4 each year or on or before the day required for filing form
5 1099-MISC under the internal revenue code, whichever is later.

6 (2) A person who fails to comply with subsection (1) is
7 liable to the department for a penalty of \$50.00 for each form
8 1099-MISC the taxpayer fails to file.

9 (3) A person required to file a form 1099-MISC under this
10 section shall also file a copy of the form 1099-MISC with the
11 city reported as the payee's address on the form 1099-MISC if

1 that city imposes a city income tax pursuant to the city income
2 tax act, 1964 PA 284, MCL 141.501 to 141.787.