

# HOUSE BILL No. 6307

November 4, 2004, Introduced by Rep. Pastor and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 522a.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 522a. (1) The department shall certify a refund or  
2 credit amount due under sections 520 and 522 to the state  
3 disbursing authority, who shall pay the amount within 45 days  
4 after the claim is filed or 45 days after the date established by  
5 law for the filing of a claim under sections 520 and 522 plus  
6 interest at the rate calculated under section 23 of 1941 PA 122,  
7 MCL 205.23, for deficiencies in tax payments, which shall be  
8 added to the refund or credit beginning the day after the 45-day  
9 period has expired.

10       (2) Notwithstanding any other provision of law to the  
11 contrary, the department shall not charge interest on any state

1 income tax liability under this act during the period of time  
2 after the expiration of the 45 days under subsection (1) during  
3 which a claimant does not receive a refund or credit amount owed  
4 under sections 520 and 522.