

Act No. 199
Public Acts of 2004
Approved by the Governor
July 12, 2004
Filed with the Secretary of State
July 12, 2004
EFFECTIVE DATE: July 12, 2004

**STATE OF MICHIGAN
92ND LEGISLATURE
REGULAR SESSION OF 2004**

Introduced by Reps. Caswell, Huizenga, Tabor, DeRossett, Ward, Stakoe, Nitz, Hager, Woronchak, Garfield, Nofs, Robertson, Van Regenmorter, Acciavatti, Pappageorge, Middaugh, Sheen, Shaffer, Koetje, Casperson, Ruth Johnson, Milosch, Shulman, Taub, Amos, Voorhees, Vander Veen, Kooiman, Ehardt, Pumford, Brandenburg, Rocca, Hoogendyk, Wenke, Moolenaar, Stahl, Howell, Shackleton, Bisbee, Palmer, LaJoy, Hardman, McConico, Anderson, Stewart, Gielegem, Richardville, Spade, Murphy, LaSata, Meyer, Julian, Brown, Gaffney, Farrah, Pastor, Bieda, Meisner, Wojno, Condino, Vagnozzi, DeRoche, Accavitti, Hune, Gleason, Emmons, Steil, Sak, Farhat, Palsrok, Gillard and Mortimer

ENROLLED HOUSE BILL No. 4710

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," by amending section 311 (MCL 206.311), as amended by 1987 PA 254.

The People of the State of Michigan enact:

Sec. 311. (1) The taxpayer on or before the due date set for the filing of a return or the payment of the tax, except as otherwise provided in this act, shall make out a return in the form and content as prescribed by the commissioner, verify the return, and transmit it, together with a remittance of the amount of the tax, to the department.

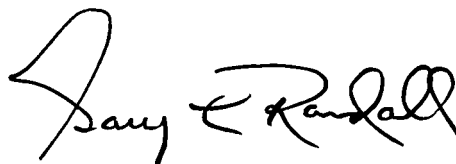
(2) Except as otherwise provided in subsection (5), the department, upon application of the taxpayer and for good cause shown, may extend under prescribed conditions the time for filing the annual or final return required by this act. Before the original due date, the taxpayer shall remit with an application for extension the estimated tax due. In computing the tax due for the tax year, interest at the rate established in, and penalties imposed by, section 23 of 1941 PA 122, MCL 205.23, shall be added to the amount of tax unpaid for the period of the extension. The department may require a tentative return and payment of an estimated tax.

(3) Taxpayers who are husband and wife and who file a joint federal income tax return pursuant to the internal revenue code shall file a joint return.

(4) Except as provided in subsection (5), if the taxpayer has been granted an extension or extensions of time within which to file a final federal return for a taxable year, the filing of a copy of the extension or extensions automatically extends the due date of the final return under this act for an equivalent period. The taxpayer shall remit with the copy of the extension or extensions the estimated tax due. In computing the tax due for the tax year, interest at the rate established in, and penalties imposed by, section 23 of 1941 PA 122, MCL 205.23, shall be added to the amount of tax unpaid for the period of the extension.

(5) If the taxpayer is eligible for an automatic extension of time within which to file a federal return based on service in a combat zone, the due date for filing an annual or final return or a return and payment of an estimated tax under this act is automatically extended for an equivalent period of time. The taxpayer is not required to file a copy of any federal extension, but shall print "COMBAT ZONE" in red ink at the top of his or her return when the return is filed. The taxpayer is not required to pay the amount of tax due at the time the return is originally due, and the department shall not impose any interest or penalties for the amount of tax unpaid for the period of the extension.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved

Governor