

Act No. 253
Public Acts of 1987
Approved by the Governor
December 28, 1987
Filed with the Secretary of State
December 28, 1987

**STATE OF MICHIGAN
84TH LEGISLATURE
REGULAR SESSION OF 1987**

Introduced by Senator Shinkle

ENROLLED SENATE BILL No. 9

AN ACT to amend section 5 of Act No. 228 of the Public Acts of 1975, entitled "An act to provide for the imposition, levy, computation, collection, assessment and enforcement, by lien or otherwise, of taxes on certain commercial, business, and financial activities; to prescribe the manner and times of making certain reports and paying taxes; to prescribe the powers and duties of public officers and state departments; to permit the inspection of records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits, and refunds; to provide penalties; to provide for the disposition of funds; to provide for the interrelation of this act with other acts; and to provide an appropriation," as amended by Act No. 388 of the Public Acts of 1982, being section 208.5 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 5 of Act No. 228 of the Public Acts of 1975, as amended by Act No. 388 of the Public Acts of 1982, being section 208.5 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 5. (1) "Employee" means an employee as defined in section 3401(c) of the internal revenue code. A person from whom an employer is required to withhold for federal income tax purposes shall prima facie be deemed an employee.

(2) "Employer" means an employer as defined in section 3401(d) of the internal revenue code. A person required to withhold for federal income tax purposes shall prima facie be deemed an employer.

(3) "Federal taxable income" means taxable income as defined in section 63 of the internal revenue code.

(4) "Internal revenue code" means the United States internal revenue code of 1986, as amended, and in effect on January 1, 1987.

This act is ordered to take immediate effect.

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Secretary of the Senate.

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Clerk of the House of Representatives.

Approved.....

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Governor.