



SENATE BILL No. 123

January 13, 1993, Introduced by Senator DI NELLO and referred to the Committee on Finance.

A bill to amend sections 311 and 315 of Act No. 281 of the Public Acts of 1967, entitled "Income tax act of 1967," section 311 as amended by Act No. 254 of the Public Acts of 1987, being sections 206.311 and 206.315 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Sections 311 and 315 of Act No. 281 of the
2 Public Acts of 1967, section 311 as amended by Act No. 254 of the
3 Public Acts of 1987, being sections 206.311 and 206.315 of the
4 Michigan Compiled Laws, are amended to read as follows:

5 Sec. 311. (1) The taxpayer on or before the due date set
6 for the filing of a return or the payment of the tax PURSUANT TO
7 THIS ACT, except as otherwise provided in this act, shall make
8 out a return in the form and content ~~as~~ prescribed by the

1 commissioner, verify the return, and transmit it, together with a
2 remittance of the amount of the tax, to the department.

3 (2) ~~The~~ EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE
4 commissioner, upon application of the taxpayer and for good cause
5 shown, may extend under prescribed conditions the time for filing
6 the annual or final return required by this act. Before the
7 original due date, the taxpayer shall remit ~~with~~ an application
8 for extension AND the estimated tax due. In computing the tax
9 due for the tax year, interest at the rate established in, and
10 penalties imposed by, section 23 of Act No. 122 of the Public
11 Acts of 1941, as amended, being section 205.23 of the Michigan
12 Compiled Laws, shall be added to the amount of tax unpaid for the
13 period of the extension. The commissioner may require a tenta-
14 tive return and payment of an estimated tax.

15 (3) THE DEPARTMENT, UPON APPLICATION OF A TAXPAYER, SHALL
16 GRANT AN EXTENSION FOR THE FILING OF A RETURN AND THE PAYMENT OF
17 THE TAX REQUIRED UNDER THIS ACT FOR A TAX YEAR TO A TAXPAYER IF
18 THE TAXPAYER SUBMITS, WITH THE APPLICATION, CERTIFICATION FROM
19 THE MICHIGAN EMPLOYMENT SECURITY COMMISSION THAT HE OR SHE IS
20 UNEMPLOYED AND RECEIVING UNEMPLOYMENT BENEFITS AT THE TIME OF THE
21 APPLICATION FOR EXTENSION OR THAT HE OR SHE WAS UNEMPLOYED AND
22 RECEIVED UNEMPLOYMENT BENEFITS AT ANY TIME DURING THE 6 MONTHS
23 IMMEDIATELY PRECEDING THE DATE OF THE APPLICATION FOR EXTENSION.
24 IF A TAXPAYER IS GRANTED AN EXTENSION UNDER THIS SUBSECTION FOR
25 ANY TAX YEAR, THE RETURN REQUIRED BY THIS ACT AND THE PAYMENT OF
26 ANY TAX OWED FOR ANY YEAR FOR WHICH AN EXTENSION WAS GRANTED ARE
27 DUE UPON THE EXPIRATION OF 180 DAYS AFTER THE DATE ON WHICH THE

1 LAST PAYMENT OF UNEMPLOYMENT BENEFITS IS MADE TO THE TAXPAYER BY
2 THE MICHIGAN EMPLOYMENT SECURITY COMMISSION. IF A TAXPAYER IS
3 GRANTED AN EXTENSION UNDER THIS SUBSECTION, INTEREST AND PENAL-
4 TIES AS PROVIDED IN SECTION 23 OF ACT NO. 122 OF THE PUBLIC ACTS
5 OF 1941 SHALL NOT BE ASSESSED FOR ANY TAX YEAR FOR WHICH AN
6 EXTENSION WAS GRANTED.

7 (4) ~~-(3)-~~ Taxpayers who are husband and wife and who file a
8 joint federal income tax return pursuant to the internal revenue
9 code shall file a joint return UNDER THIS ACT.

10 (5) ~~-(4)-when~~ IF the taxpayer has been granted an extension
11 or extensions of time within which to file a final federal return
12 for a taxable year, the filing of a copy of the extension or
13 extensions automatically extends the due date of the final return
14 under this act for an equivalent period. The taxpayer shall
15 remit ~~with~~ the copy of the extension or extensions AND the
16 estimated tax due. In computing the tax due for the tax year,
17 interest at the rate established in, and penalties imposed by,
18 section 23 of Act No. 122 of the Public Acts of 1941 shall be
19 added to the amount of tax unpaid for the period of the
20 extension.

21 Sec. 315. (1) ~~Every~~ EXCEPT AS OTHERWISE PROVIDED IN THIS
22 SECTION, EVERY person, other than a corporation, required to make
23 a return for any taxable period under the internal revenue code,
24 except as otherwise ~~herein specifically~~ provided IN THIS ACT,
25 if his OR HER adjusted gross income is in excess of the personal
26 exemptions allowed by this act shall render TO AND FILE WITH THE
27 DEPARTMENT on or before the fifteenth day of the fourth month

1 following the close of that taxable period ~~to the department~~ a
2 return setting forth ALL OF THE FOLLOWING:

3 (a) The amount of adjusted gross income on the return made
4 to the United States internal revenue service for federal income
5 tax purposes and as ~~provided in the definitions contained~~
6 DEFINED in this act and the rules issued ~~thereunder~~ UNDER THIS
7 ACT.

8 (b) The personal and dependency exemptions ~~as~~ allowed by
9 this act.

10 (c) The amount of tax due under this act, less credits
11 claimed against the tax.

12 (d) Other information for ~~the~~ purposes of ~~carrying out~~
13 this act as ~~may be~~ prescribed by the commissioner.

14 (2) ~~(e)~~ The balance of the tax shown to be due on the
15 return is due and shall be paid by the date fixed for filing the
16 return. ~~unless~~ IF the balance is less than \$1.00, ~~in which~~
17 ~~event~~ payment is not required.

18 (3) IF A TAXPAYER IS GRANTED AN EXTENSION UNDER SECTION
19 311(3) FOR A TAX YEAR, THE RETURN REQUIRED BY THIS SECTION FOR
20 THAT TAX YEAR IS DUE UPON THE EXPIRATION OF 180 DAYS AFTER THE
21 DATE ON WHICH THE LAST PAYMENT OF UNEMPLOYMENT BENEFITS IS MADE
22 TO THE TAXPAYER BY THE MICHIGAN EMPLOYMENT SECURITY COMMISSION.