

SENATE BILL No. 403

April 24, 2003, Introduced by Senator EMERSON and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled
 "Income tax act of 1967,"
 by amending section 355 (MCL 206.355), as amended by 1991 PA 82.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

SENATE BILL No. 403

1 Sec. 355. (1) All provisions relating to the
 2 administration, collection, and enforcement of this act apply to
 3 the employer, **flow-through entity, casino licensee, or race**
 4 **meeting licensee or track licensee** required to withhold taxes and
 5 to the taxes required to be withheld. If the ~~commissioner~~
 6 **department** has reasonable grounds to believe that an employer,
 7 **flow-through entity, casino licensee, or race meeting licensee or**
 8 **track licensee** will not pay taxes withheld to the state as
 9 prescribed by this act, or to provide a more efficient
 10 administration, the ~~commissioner~~ **department** may require the
 11 employer, **flow-through entity, casino licensee, or race meeting**

1 **licensee or track licensee** to make the return and pay to the
2 department the tax deducted and withheld at other than monthly
3 periods, or from time to time, or require the employer,
4 **flow-through entity, casino licensee, or race meeting licensee or**
5 **track licensee** to deposit the tax in a bank approved by the
6 ~~commissioner~~ **department** in a separate account, in trust for the
7 department and payable to the department, and to keep the amount
8 of the taxes in the account until payment over to the
9 department.

10 (2) **As used in this section:**

11 (a) **"Casino"** means that term as defined in section 110.

12 (b) **"Casino licensee"** means a person licensed to operate a
13 casino under the Michigan gaming control and revenue act, the
14 Initiated Law of 1996, MCL 432.201 to 432.226.

15 (c) **"Race meeting licensee"** and **"track licensee"** mean a
16 person to whom a race meeting license or track license is issued
17 pursuant to section 8 of the horse racing law of 1995, 1995 PA
18 279, MCL 431.308.

19 Enacting section 1. This amendatory act takes effect
20 October 1, 2003.

21 Enacting section 2. This amendatory act does not take
22 effect unless Senate Bill No. 404

23 of the 92nd Legislature is enacted into
24 law.