

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

206.707 Filing 1099-MISC; failure to comply with filing requirement; penalty; filing with city.

Sec. 707.

(1) A person required under the internal revenue code to file a form 1099-MISC for a tax year shall file a copy of that form 1099-MISC with the department on or before January 31 each year or on or before the day required for filing form 1099-MISC under the internal revenue code, whichever is later.

(2) A person who fails to comply with subsection (1) is liable to the department for a penalty of \$50.00 for each form 1099-MISC the taxpayer fails to file.

(3) A person required to file a form 1099-MISC under this section shall also file a copy of the form 1099-MISC with the city reported as the payee's address on the form 1099-MISC if that city imposes a city income tax pursuant to the city income tax act, 1964 PA 284, MCL 141.501 to 141.787.

History: Add. 2011, Act 38, Eff. Jan. 1, 2012

Compiler's Notes: This section as added by Act 38 of 2011 was assigned the compilation number "206.707". To avoid a conflict with another section previously numbered "206.707", Sec. 707 of 2006 PA 513 has been renumbered as 206.907.