



HOUSE BILL No. 4958

June 14, 1995, Introduced by Reps. Ryan, Bush, Perricone, Whyman, Hill, Dalman, Bodem, Walberg, Brackenridge, Byl, Voorhees, Goschka, Cherry, DeLange, Hammerstrom, McBryde, Green, Dobb, Rhead and Jamian and referred to the Committee on Tax Policy.

A bill to amend Act No. 122 of the Public Acts of 1941,
entitled as amended

"An act to establish a revenue division of the department of treasury; to prescribe its powers and duties as the revenue collection agency of the state; to prescribe certain powers and duties of the state treasurer; to create the position and to define the powers and duties of the state commissioner of revenue; to provide for the transfer of powers and duties now vested in certain other state boards, commissions, departments and offices; to prescribe certain duties of and require certain reports from the department of treasury; to provide procedures for the payment, administration, audit, assessment, levy of interests or penalties on, and appeals of taxes and tax liability; to provide an appropriation; to abolish the state board of tax administration; and to declare the effect of this act,"

as amended, being sections 205.1 to 205.31 of the Michigan
Compiled Laws, by adding section 28a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 122 of the Public Acts of 1941, as
2 amended, being sections 205.1 to 205.31 of the Michigan Compiled
3 Laws, is amended by adding section 28a to read as follows:

1 SEC. 28A. THE COMMISSIONER MAY WAIVE ALL OR A PORTION OF
2 ANY INTEREST IMPOSED UNDER THIS ACT IF THE TAXPAYER SHOWS TO THE
3 SATISFACTION OF THE COMMISSIONER THAT THE TAXPAYER HAD REASONABLE
4 CAUSE FOR NOT PAYING THE TAX FOR WHICH THE INTEREST WAS ASSESSED.