

Act No. 40
Public Acts of 2000
Approved by the Governor
March 27, 2000
Filed with the Secretary of State
March 27, 2000
EFFECTIVE DATE: March 27, 2000

**STATE OF MICHIGAN
90TH LEGISLATURE
REGULAR SESSION OF 2000**

**Introduced by Reps. Howell, Raczkowski, Cassis, Shackleton, Gilbert, Garcia, DeVuyst, Bisbee, Cameron Brown, Faunce, Jelinek, Vander Roest, Bishop, Van Woerkom, Julian, Voorhees, Bradstreet, Shulman, Ehardt, Kukuk, Mortimer, Richner, Tabor, DeRossett, Richardville, Gosselin, Toy, Kowall, Hager, Caul, Stamas, Geiger, Law, Woronchak, Jansen, Godchaux, Pappageorge, Jellema, Rocca, Patterson, Scranton, Middaugh, Birkholz, Green, Vear and Kuipers
Reps. Allen, Rick Johnson, Ruth Johnson, LaSata, Mead and Sanborn named co-sponsors**

ENROLLED HOUSE BILL No. 5389

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," by amending section 51c (MCL 206.51c), as added by 1999 PA 3; and to repeal acts and parts of acts.

The People of the State of Michigan enact:

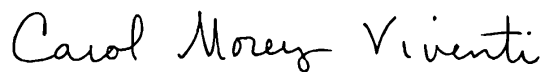
Sec. 51c. On and after January 1, 2000 and before January 1, 2002, for receiving, earning, or otherwise acquiring income from any source whatsoever, there is levied and imposed upon the taxable income of every person other than a corporation a tax at the rate of 4.2%.

Enacting section 1. Section 51b of the income tax act of 1967, 1967 PA 281, MCL 206.51b, is repealed effective January 1, 2000.

This act is ordered to take immediate effect.



Clerk of the House of Representatives.



Secretary of the Senate.

Approved _____

Governor.