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## PROVISIONS IN ANTICIPATION OF SBT COURT DECISION

**House Bill 5857**

**Sponsor: Rep. James Koetje**

**Committee: Tax Policy**

**Complete to 4-30-02**

### **A SUMMARY OF HOUSE BILL 5857 AS INTRODUCED 4-9-02**

The bill would amend the Single Business Tax Act to specify that if any provision of the act is determined unconstitutional by a final appellate court after December 31, 2001, the following would apply:

- The Department of Treasury could not assess any liability for any tax owed by a firm for any tax year as a result of a recalculation of liability based on the determination that a provision is unconstitutional; and
- If the taxpayer's liability would be reduced, the taxpayer could recalculate the tax liability for any year as if the unconstitutional provision had not been in effect.

MCL 208.81

House Bill 5857 (4-30-02)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.