

HOUSE BILL No. 5857

April 9, 2002, Introduced by Reps. Koetje, Birkholz, Kuipers, Gosselin, Vear, Kowall, Julian, Raczkowski and Palmer and referred to the Committee on Tax Policy.

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 81.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 81. NOTWITHSTANDING ANY OTHER PROVISION OF LAW, IF ANY
2 PROVISION OF THIS ACT IS DETERMINED TO BE UNCONSTITUTIONAL BY A
3 FINAL APPELLATE COURT DECISION AFTER DECEMBER 31, 2001, THE FOL-
4 LOWING APPLY:

5 (A) THE DEPARTMENT SHALL NOT ASSESS ANY LIABILITY FOR ANY
6 TAX OWED BY ANY TAXPAYER FOR ANY YEAR IF THE ASSESSMENT IS A
7 RECALCULATION OF LIABILITY BASED ON THE DETERMINATION THAT THE
8 PROVISION WAS UNCONSTITUTIONAL.

9 (B) IF THE TAXPAYER'S TAX LIABILITY WILL BE REDUCED, THE
10 TAXPAYER MAY RECALCULATE THE TAX LIABILITY FOR ANY YEAR FOR WHICH

1 THE UNCONSTITUTIONAL PROVISION WAS IN EFFECT AS IF THAT PROVISION
2 WAS NOT IN EFFECT.