

HOUSE BILL No. 4807

June 5, 2003, Introduced by Rep. Casperson and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 311 (MCL 206.311), as amended by 1987 PA
254.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 311. (1) The taxpayer on or before the due date set
2 for the filing of a return or the payment of the tax, except as
3 otherwise provided in this act, shall make out a return in the
4 form and content as prescribed by the commissioner, verify the
5 return, and transmit it, together with a remittance of the amount
6 of the tax, to the department.

7 (2) ~~The commissioner~~ **Except as otherwise provided in**
8 **subsection (5), the department**, upon application of the taxpayer
9 and for good cause shown, may extend under prescribed conditions
10 the time for filing the annual or final return required by this

1 act. Before the original due date, the taxpayer shall remit with
2 an application for extension the estimated tax due. In computing
3 the tax due for the tax year, interest at the rate established
4 in, and penalties imposed by, section 23 of ~~Act No. 122 of the~~
5 ~~Public Acts of 1941, as amended, being section 205.23 of the~~
6 ~~Michigan Compiled Laws~~ **1941 PA 122, MCL 205.23**, shall be added
7 to the amount of tax unpaid for the period of the extension. The
8 ~~commissioner~~ **department** may require a tentative return and
9 payment of an estimated tax.

10 (3) Taxpayers who are husband and wife and who file a joint
11 federal income tax return pursuant to the internal revenue code
12 shall file a joint return.

13 (4) ~~When~~ **Except as provided in subsection (5), if** the
14 taxpayer has been granted an extension or extensions of time
15 within which to file a final federal return for a taxable year,
16 the filing of a copy of the extension or extensions automatically
17 extends the due date of the final return under this act for an
18 equivalent period. The taxpayer shall remit with the copy of the
19 extension or extensions the estimated tax due. In computing the
20 tax due for the tax year, interest at the rate established in,
21 and penalties imposed by, section 23 of ~~Act No. 122 of the~~
22 ~~Public Acts of 1941~~ **1941 PA 122, MCL 205.23**, shall be added to
23 the amount of tax unpaid for the period of the extension.

24 (5) **If the taxpayer is eligible for an automatic extension of**
25 **time within which to file a federal return based on service in a**
26 **combat zone, the due date for filing an annual or final return or**
27 **a return and payment of an estimated tax under this act is**

1 automatically extended for an equivalent period of time. The
2 taxpayer is not required to file a copy of any federal extension,
3 but shall print "COMBAT ZONE" in red ink at the top of his or her
4 return when the return is filed. The taxpayer is not required to
5 pay the amount of tax due at the time the return is originally
6 due, and the department shall not impose any interest or
7 penalties for the amount of tax unpaid for the period of the
8 extension.