

# HOUSE BILL No. 5160

October 14, 2003, Introduced by Rep. Wenke and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 355a.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1       Sec. 355a. (1) A person required under the internal revenue  
2 code to file a form 1099 for a tax year shall file a copy of that  
3 form 1099 with the department.
- 4       (2) A person who fails to comply with subsection (1) is  
5 liable to the department for a penalty of \$500.00 for each form  
6 1099 the taxpayer fails to file.