

HOUSE BILL No. 4287

February 15, 2005, Introduced by Reps. Pastor, Garfield, Walker, Elsenheimer and Gosselin
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 522a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 522A. (1) THE DEPARTMENT SHALL CERTIFY A REFUND OR CREDIT
2 AMOUNT DUE UNDER SECTIONS 520 AND 522 TO THE STATE DISBURSING
3 AUTHORITY, WHO SHALL PAY THE AMOUNT WITHIN 45 DAYS AFTER THE CLAIM
4 IS FILED OR 45 DAYS AFTER THE DATE ESTABLISHED BY LAW FOR THE
5 FILING OF A CLAIM UNDER SECTIONS 520 AND 522 PLUS INTEREST AT THE
6 RATE CALCULATED UNDER SECTION 23 OF 1941 PA 122, MCL 205.23, FOR
7 DEFICIENCIES IN TAX PAYMENTS, WHICH SHALL BE ADDED TO THE REFUND OR
8 CREDIT BEGINNING THE DAY AFTER THE 45-DAY PERIOD HAS EXPIRED.

1 (2) NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE
2 CONTRARY, THE DEPARTMENT SHALL NOT CHARGE INTEREST ON ANY STATE
3 INCOME TAX LIABILITY UNDER THIS ACT DURING THE PERIOD OF TIME AFTER
4 THE EXPIRATION OF THE 45 DAYS UNDER SUBSECTION (1) DURING WHICH A
5 CLAIMANT DOES NOT RECEIVE A REFUND OR CREDIT AMOUNT OWED UNDER
6 SECTIONS 520 AND 522.