

SENATE SUBSTITUTE FOR
HOUSE BILL NO. 4120

A bill to amend 1964 PA 284, entitled
"City income tax act,"
(MCL 141.501 to 141.787) by adding section 10 to chapter 1.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

CHAPTER 1

SEC. 10. (1) ON AND AFTER JANUARY 1, 2007, A CITY THAT IMPOSES
A CITY INCOME TAX PURSUANT TO THIS ACT MAY ADOPT AN AMENDMENT TO
ITS CITY INCOME TAX ORDINANCE TO INCLUDE SECTION 36 OF CHAPTER 2 TO
ALLOW FOR 1 OR MORE CHECKOFFS TO BE PROVIDED ON AN ANNUAL RETURN
REQUIRED UNDER THIS ORDINANCE.

(2) IF A CITY ADOPTS AN AMENDMENT TO ITS CITY INCOME TAX
ORDINANCE DESCRIBED IN SUBSECTION (1), THE ORDINANCE SHALL STATE
BOTH OF THE FOLLOWING:

(A) THE TAX YEARS FOR WHICH SECTION 36 OF CHAPTER 2 APPLIES.

House Bill No. 4120 as amended March 15, 2007

1 (B) THE 1 OR MORE SPECIFIC CHARITABLE <<OR PUBLIC SAFETY>> PURPOSES
FOR WHICH THE

2 MONEY DESIGNATED BY TAXPAYERS TO THE CHECKOFF FUND SHALL BE USED.

3 (3) NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT, A CITY
4 THAT HAS INCLUDED 1 OR MORE CHECKOFFS ON ITS ANNUAL RETURN FORM
5 BEFORE JANUARY 1, 2007 IS CONSIDERED TO HAVE COMPLIED WITH THIS
6 SECTION AND SECTION 36 OF CHAPTER 2 AND THOSE CHECKOFFS FOR EACH
7 YEAR THAT THE CONTRIBUTION DESIGNATIONS REMAIN IN EFFECT ARE
8 CONSIDERED RATIFIED, BINDING, AND ENFORCEABLE AS IF THE AMENDMENT
9 TO INCLUDE SECTION 36 OF CHAPTER 2 IN ITS CITY INCOME TAX ORDINANCE
10 WERE ADOPTED IN ACCORDANCE WITH THIS SECTION.

11 Enacting section 1. This amendatory act does not take effect
12 unless Senate Bill No. 53 of the 94th Legislature is enacted into
13 law.