

HOUSE BILL NO. 6229

June 15, 2022, Introduced by Reps. Damoose, Borton, Steven Johnson, Brann, Bezotte, Breen, Kuppa and Posthumus and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 301a (MCL 206.301a), as added by 2021 PA 8.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 301a. **(1)** Notwithstanding any other provision of this
2 part, a person required to make and file an annual return that is
3 otherwise due on or before April 15, 2021 for the 2020 tax year
4 under this part automatically receives an extension to file that
5 return until May 17, 2021. Accordingly, if the Internal Revenue
6 Service extends the federal income tax filing due date for the 2020

1 tax year for federal taxpayers after ~~the effective date of the~~
2 ~~amendatory act that added this section,~~ **April 22, 2021**, then the
3 deadline under this section for a person required to make and file
4 an annual return under this part for the 2020 tax year is also
5 automatically extended, and that extension to file that return must
6 coincide with that extended due date established by the Internal
7 Revenue Service for that same tax year.

8 **(2) Notwithstanding any other provision of this part, the**
9 **department may extend any due date under this part for any tax year**
10 **if the department finds that the Internal Revenue Service has**
11 **extended the federal income tax filing due date for individual**
12 **federal taxpayers for that same tax year. The department's**
13 **extension under this subsection must be as long as the extended due**
14 **date established by the Internal Revenue Service unless the**
15 **department has a compelling reason for a shorter extension. If the**
16 **department extends a due date under this subsection, the department**
17 **shall publish, in a manner as determined by the department, the**
18 **extended due date by the later of 10 days after the Internal**
19 **Revenue Service announces the extended due date or 30 days before**
20 **the original due date of the date being extended.**

21 **(3) A taxpayer is not subject to any interest or penalties**
22 **during ~~this~~ an extension period issued pursuant to this section.**