

**INCOME TAX ACT OF 1967 (EXCERPT)**  
**Act 281 of 1967**

\*\*\*\*\* 206.705.added THIS ADDED SECTION IS EFFECTIVE JANUARY 1, 2012; THIS ADDED SECTION IS AMENDED EFFECTIVE JANUARY 1, 2012: See 206.705.amended \*\*\*\*\*

**206.705.added Payment at other than monthly periods or deposit in separate bank account; grounds.**

Sec. 705. All provisions relating to the administration, collection, and enforcement of this act and 1941 PA 122, MCL 205.1 to 205.31, apply to the employer, flow-through entity, eligible production company, casino licensee, or race meeting licensee or track licensee required to withhold taxes and to the taxes required to be withheld. If the department has reasonable grounds to believe that an employer, flow-through entity, eligible production company, casino licensee, race meeting licensee, or track licensee will not pay taxes withheld to this state or, if applicable, to the community college, as prescribed by this part, or to provide a more efficient administration, the department may require the employer, flow-through entity, eligible production company, casino licensee, race meeting licensee, or track licensee to make the return and pay to the department or, if applicable, to the community college, the tax deducted and withheld at other than monthly periods, or from time to time, or require the employer, flow-through entity, eligible production company, casino licensee, race meeting licensee, or track licensee to deposit the tax in a bank approved by the department in a separate account, in trust for the department or, if applicable, the community college, and payable to the department or the community college, and to keep the amount of the taxes in the account until payment over to the department or the community college.

**History:** Add. 2011, Act 38, Eff. Jan. 1, 2012.

**Compiler's note:** This section as added by Act 38 of 2011 was assigned the compilation number "206.705". To avoid a conflict with another section previously numbered "206.705", Sec. 705 of 2006 PA 513 has been renumbered as 206.905.