

HOUSE BILL No. 4634

April 13, 1989, Introduced by Reps. Berman and Munsell and referred to the Committee on Taxation.

A bill to amend Act No. 122 of the Public Acts of 1941, entitled as amended

"An act to establish a revenue division of the department of treasury; to prescribe its powers and duties as the revenue collection agency of the state; to prescribe certain powers and duties of the state treasurer; to create the position and to define the powers and duties of the state commissioner of revenue; to provide for the transfer of powers and duties now vested in certain other state boards, commissions, departments and offices; to prescribe certain duties of and require certain reports from the department of treasury; to provide procedures for the payment, administration, audit, assessment, levy of interests or penalties on, and appeals of taxes and tax liability; to provide an appropriation; to abolish the state board of tax administration; and to declare the effect of this act,"

as amended, being sections 205.1 to 205.31 of the Michigan Compiled Laws, by adding section 16.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 122 of the Public Acts of 1941, as
2 amended, being sections 205.1 to 205.31 of the Michigan Compiled
3 Laws, is amended by adding section 16 to read as follows:

1 SEC. 16. BEGINNING IN THE YEAR 1990 AND EVERY 5 YEARS AFTER
2 1990, THE COMMITTEES HAVING JURISDICTION OVER TAXATION IN THE
3 HOUSE OF REPRESENTATIVES AND THE SENATE SHALL REVIEW ALL DEDUC-
4 TIONS, EXEMPTIONS, CREDITS, ADJUSTMENTS, AND DIFFERENTIAL RATES
5 APPLICABLE TO EACH TAX THAT IS ADMINISTERED UNDER THIS ACT TO
6 DETERMINE WHETHER THE DEDUCTION, EXEMPTION, CREDIT, ADJUSTMENT,
7 OR DIFFERENTIAL RATE CONTINUES TO SERVE ITS ORIGINAL PURPOSE IN
8 AN EFFICIENT MANNER. THE TAX ACTS ADMINISTERED UNDER THIS ACT
9 MAY BE STAGGERED FOR REVIEW DURING 1990 AND 1991. THE COMMITTEES
10 SHALL USE THE INFORMATION RECEIVED UNDER ACT NO. 72 OF THE PUBLIC
11 ACTS OF 1979, BEING SECTIONS 21.271 TO 21.296 OF THE MICHIGAN
12 COMPILED LAWS, IN THEIR DELIBERATIONS.