

# HOUSE BILL No. 5680

April 25, 1990, Introduced by Reps. Niederstadt, DeBeausaert, Webb and Hart and referred to the Committee on Labor.

A bill to amend Act No. 1 of the Public Acts of the Extra Session of 1936, entitled as amended "Michigan employment security act," as amended, being sections 421.1 to 421.73 of the Michigan Compiled Laws, by adding section 15a.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Act No. 1 of the Public Acts of the Extra  
2 Session of 1936, as amended, being sections 421.1 to 421.73 of  
3 the Michigan Compiled Laws, is amended by adding section 15a to  
4 read as follows:

5       SEC. 15A. (1) NOTWITHSTANDING SECTION 15, THE COMMISSION  
6 SHALL WAIVE ALL INTEREST AND PENALTIES PROVIDED BY SECTION 15 FOR  
7 THE FAILURE TO FILE A RETURN OR FAILURE TO PAY CONTRIBUTIONS  
8 REQUIRED BY THIS ACT IF THE EMPLOYER HAS MADE AFTER JANUARY 1,  
9 1990, OR MAKES A WRITTEN REQUEST FOR A WAIVER, FILES ANY MISSING

1 QUARTERLY RETURNS, AND MAKES FULL PAYMENT OF THE PAST DUE  
2 CONTRIBUTIONS BY JULY 31, 1990.

3       (2) THIS SECTION APPLIES TO THE NONREPORTING AND UNDERRE-  
4 PORTING OF CONTRIBUTIONS OR THE NONPAYMENT OF CONTRIBUTIONS PRE-  
5 VIOUSLY DETERMINED TO BE DUE, BUT ONLY TO THE EXTENT OF THE  
6 INTEREST AND PENALTIES ATTRIBUTABLE TO THE CONTRIBUTIONS WHICH  
7 WERE PREVIOUSLY DUE AND WHICH ARE PAID DURING THE TIME PERIOD  
8 PROVIDED FOR IN SUBSECTION (1). THIS SECTION SHALL NOT APPLY TO  
9 ANY TAX DUE BY THE TAXPAYER THAT IS UNDER CRIMINAL INVESTIGATION,  
10 OR INVOLVED IN A CIVIL ACTION OR CRIMINAL PROSECUTION.

11       (3) THE COMMISSION SHALL ADMINISTER THE PROVISIONS OF THIS  
12 SECTION.

13       (4) THIS SECTION SHALL NOT APPLY TO CONTRIBUTIONS DUE AFTER  
14 DECEMBER 31, 1989.