

HOUSE BILL No. 5705

May 3, 1990, Introduced by Reps. Runco, Richard A. Young, O'Neill and Bryant and referred to the Committee on Taxation.

A bill to amend section 43 of chapter 2 of Act No. 284 of the Public Acts of 1964, entitled "City income tax act," being section 141.643 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 43 of chapter 2 of Act No. 284 of the
2 Public Acts of 1964, being section 141.643 of the Michigan
3 Compiled Laws, is amended to read as follows:

CHAPTER 2

4
5 Sec. 43. (1) ~~Any~~ A balance of the tax ~~which~~ IMPOSED
6 UNDER THIS ORDINANCE THAT is due the city at the time of filing
7 ~~the~~ AN annual return shall be paid ~~therewith~~ WITH THE RETURN
8 unless the balance is less than \$1.00, in which event payment is
9 not required. If the annual return reflects an overpayment of
10 the tax, the declaration ~~thereof~~ OF THE OVERPAYMENT on the

1 return constitutes a claim for refund. ~~and~~ THE CITY SHALL
2 APPLY the overpayment ~~shall be applied~~ against any subsequent
3 liability ~~thereunder~~ UNDER THIS ORDINANCE or, at the election
4 of the taxpayer and ~~when so~~ IF indicated on the return, SHALL
5 REFUND the overpayment, ~~shall be refunded but refunds for~~
6 ~~amounts~~ EXCEPT THE CITY SHALL NOT PAY A REFUND of less than
7 \$1.00. ~~shall not be paid.~~

8 (2) BEGINNING 61 DAYS AFTER A PERSON FILES A RETURN UNDER
9 THIS ACT THAT HAS A VALID CLAIM FOR A REFUND THAT THE CITY HAS
10 NOT YET PAID, IN ADDITION TO THE REFUND, THE CITY SHALL PAY TO
11 THE CLAIMANT INTEREST ON THE AMOUNT NOT YET REFUNDED AT THE SAME
12 RATE AS IS IMPOSED ON UNPAID TAXES UNDER SECTION 82.