

HOUSE BILL No. 4123

January 28, 1997, Introduced by Rep. Whyman and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 471 (MCL 206.471), as amended by 1996 PA 55.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 471. (1) The tax imposed by this act shall be adminis-
2 tered by the department. The department shall prescribe forms
3 for use by taxpayers and shall promulgate rules for all of the
4 following:

5 (a) The maintenance by taxpayers of records, books, and
6 accounts.

7 (b) The computation of the tax.

8 (c) The manner and time of changing or electing accounting
9 methods and of exercising the accounting method options contained
10 in this act.

1 (d) The making of returns, the payment of tax due, and the
2 ascertainment, assessment, and collection of the tax.

3 (2) The rules shall follow the rulings of the United States
4 internal revenue service with respect to the federal income tax
5 ~~when~~ IF those rulings are not inconsistent with this act, and
6 the department may adopt as a part of the rules any portions of
7 the internal revenue code ~~of 1986~~ or rulings, in whole or in
8 part.

9 (3) A summary of state expenditures and revenues by major
10 category, in dollar amounts and percentage of total, for the most
11 recent state fiscal year that the information is available, shall
12 be printed in the instruction booklet ~~accompanying~~ THAT
13 ACCOMPANIES each state income tax return.

14 (4) Each STATE INCOME TAX return shall contain a space for
15 the taxpayer to indicate the school district in which the tax-
16 payer resides.

17 (5) The department may provide information in the instruc-
18 tion booklet about the purchase of an annual state park motor
19 vehicle permit ~~pursuant to~~ UNDER part 741 (state parks system)
20 of the natural resources and environmental protection act, ~~Act~~
21 ~~No. 451 of the Public Acts of 1994, being sections 324.74101 to~~
22 ~~324.74125 of the Michigan Compiled Laws~~ 1994 PA 451, MCL
23 324.74101 TO 324.74125.

24 (6) THE DEPARTMENT SHALL PROVIDE THAT THE SOCIAL SECURITY
25 NUMBER OF A TAXPAYER IS NOT VISIBLE OR DISPLAYED IN ANY MANNER ON
26 THE OUTSIDE COVER OF ANY INFORMATION BOOKLET OR ANNUAL RETURN
27 MAILED TO THE TAXPAYER BY THE DEPARTMENT.