

Senate Fiscal Agency
P. O. Box 30036
Lansing, Michigan 48909-7536

SFA**BILL ANALYSIS**

Telephone: (517) 373-5383
Fax: (517) 373-1986
TDD: (517) 373-0543

Senate Bill 1446 (as reported without amendment)
Sponsor: Senator Joanne G. Emmons
Committee: Finance

CONTENT

The bill would amend the revenue Act to eliminate the Revenue Division and the position of Revenue Commissioner in the Department of Treasury, and specify that the Department of Treasury would be the agency of the State responsible for the collection of taxes and all of the responsibilities currently assigned to the Revenue Division in the Act.

The Act prescribes powers and duties of the Revenue Commissioner. The bill would replace references to "commissioner" with "state treasurer" or "department".

The Act provides that any reference to the Department of Revenue in the Act or any other statute means the Revenue Division of the Department of Treasury. The bill provides instead that any reference to the Department of Revenue or the Revenue Commissioner in the Act or any other statute would mean the State Treasurer.

The bill would repeal Section 2 of the revenue Act, which creates the position of Revenue Commissioner; allows the State Treasurer to appoint the Commissioner and all employees of the Revenue Division; and allows the Commissioner to appoint up to three deputies with the approval of the State Treasurer.

MCL 205.1 et al.

Legislative Analyst: George Towne

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Date Completed: 9-25-02

Fiscal Analyst: Jessica Runnels