

Act No. 51  
Public Acts of 2003  
Approved by the Governor  
July 11, 2003  
Filed with the Secretary of State  
July 14, 2003  
EFFECTIVE DATE: October 1, 2003

**STATE OF MICHIGAN  
92ND LEGISLATURE  
REGULAR SESSION OF 2003**

Introduced by Rep. Condino

**ENROLLED HOUSE BILL No. 4558**

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," by amending section 22 (MCL 206.22), as amended by 1996 PA 484.

*The People of the State of Michigan enact:*

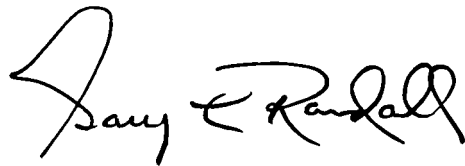
Sec. 22. (1) "Tax" includes interest and penalties and further includes the tax required to be withheld by an employer on salaries and wages and the tax required to be withheld by a flow-through entity on nonresident members' share of income available for distribution, unless the intention to give it a more limited meaning is disclosed by the context.

(2) "Taxable value" means taxable value as calculated under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.

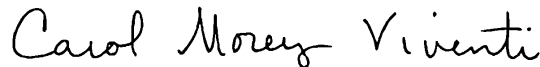
Enacting section 1. This amendatory act takes effect on October 1, 2003.

Enacting section 2. This amendatory act does not take effect unless House Bill No. 4561 of the 92nd Legislature is enacted into law.

This act is ordered to take immediate effect.



-----  
Clerk of the House of Representatives



-----  
Secretary of the Senate

Approved .....

-----  
Governor