

**SUBSTITUTE FOR
HOUSE BILL NO. 5356**

A bill to amend 1941 PA 122, entitled

"An act to establish the revenue collection duties of the department of treasury; to prescribe its powers and duties as the revenue collection agency of the state; to prescribe certain powers and duties of the state treasurer; to regulate the importation, stamping, and disposition of certain tobacco products; to provide for the transfer of powers and duties now vested in certain other state boards, commissions, departments and offices; to prescribe certain duties of and require certain reports from the department of treasury; to provide procedures for the payment, administration, audit, assessment, levy of interests or penalties on, and appeals of taxes and tax liability; to prescribe its powers and duties if an agreement to act as agent for a city to administer, collect, and enforce the city income tax act on behalf of a city is entered into with any city; to provide an appropriation; to abolish the state board of tax administration; to prescribe penalties and provide remedies; and to declare the effect of this act,"

(MCL 205.1 to 205.31) by adding section 6.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **SEC. 6. IF DURING THE COURSE OF AN AUDIT AUTHORIZED UNDER THIS**
2 **ACT AN AUDITOR IDENTIFIES A REFUND OPPORTUNITY FOR THE TAXPAYER,**

1 THE AUDITOR SHALL NOTIFY THE TAXPAYER OF THAT REFUND OPPORTUNITY IN
2 A TIMELY MANNER. THE TAXPAYER MAY THEN CLAIM A REFUND UNDER THE
3 PROVISIONS OF THIS ACT. NEITHER THE AUDITOR NOR ANY OTHER
4 DEPARTMENT EMPLOYEE SHALL BE REQUIRED TO PROVIDE DETAILED
5 TRANSACTIONAL SUPPORT FOR REFUND CLAIMS OR BE REQUIRED TO PERFORM A
6 REVIEW BEYOND THAT NECESSARY TO CARRY OUT THE INTENDED AUDIT SCOPE.