

# HOUSE BILL No. 5743

(As amended March 16, 2006)

February 22, 2006, Introduced by Reps. Drolet, Hoogendyk, Brandenburg, Marleau, David Law, Stakoe, Baxter, Gosselin, Taub, Vander Veen, Stahl and Ward and referred to the Committee on Tax Policy.

A bill to repeal acts and parts of acts.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Enacting section 1. Enacting section 1 of 2002 PA 531 is  
2 repealed.

3 Enacting section 2. Enacting section 3 of 1999 PA 115 is  
4 repealed.

5 Enacting section 3. The single business tax act, 1975 PA 228,  
6 MCL 208.1 to 208.145, is repealed effective for tax years that  
7 begin after [December 31, 2007].

[Enacting section 4. It is the legislature's intent that a replacement tax for the single business tax imposed under the single business tax act, 1975 PA 228, MCL 208.1 to 208.145, shall be less burdensome and less costly to employers, more equitable, and more conducive to job creation and investment, and shall not include an increase in the rate or base of any of the following:

(a) The state income tax imposed under the income tax act of 1967, 1967 PA 281, MCL 206.1 to 206.532.

(b) The sales tax imposed under the general sales tax act, 1933 PA 167, MCL 205.51 to 205.78.

(c) The use tax imposed under the use tax act, 1937 PA 94, MCL 205.91 to 205.111.

(d) Taxes collected under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.

(e) Any other tax the economic incidence of which is on individuals.]