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House Bill 4709 (Substitute H-1 as passed by the House)  
Sponsor: Representative Tim Melton  
House Committee: Tax Policy  
Senate Committee: Finance

Date Completed: 10-22-09

### **CONTENT**

The bill would amend the Michigan Business Tax Act to provide that if the term "tax year" in the Act were used in reference to one or more previous or preceding tax years that were before January 1, 2008, those tax years would be deemed the same tax years during which the former Single Business Tax Act was in effect.

The bill would be retroactive and would be effective for tax years beginning after December 31, 2007.

(January 1, 2008, is the date on which the Michigan Business Tax Act took effect, replacing the Single Business Tax Act.)

MCL 208.117

Legislative Analyst: Suzanne Lowe

### **FISCAL IMPACT**

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

Fiscal Analyst: David Zin

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.