

HOUSE BILL No. 5518

March 24, 2016, Introduced by Reps. Nesbitt, Goike, Vaupel, Somerville and Runestad and referred to the Committee on Tax Policy.

A bill to amend 1964 PA 284, entitled
"City income tax act,"
by amending section 2a (MCL 141.502a), as added by 1995 PA 234.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2a. (1) Beginning January 1, 1995, a city shall not
2 impose an excise tax on income under this act unless at least 1 of
3 the following applies:

4 (a) The city had in effect on January 1, 1995 an excise tax on
5 income under this act.

6 (b) The imposition of an excise tax on income under this act
7 is approved by the qualified and registered electors of the city.

8 (2) A CITY SHALL NOT IMPOSE AND COLLECT ANY EXCISE TAX LEVIED
9 ON OR MEASURED BY INCOME AFTER JANUARY 1, 2018.