

# HOUSE BILL NO. 5744

April 30, 2020, Introduced by Rep. Anthony and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 705 (MCL 206.705), as amended by 2011 PA 192.

## **THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 705. **(1)** All provisions relating to the administration,  
2 collection, and enforcement of this act and 1941 PA 122, MCL 205.1  
3 to 205.31, apply to all persons required to withhold taxes and to  
4 the taxes required to be withheld under this part. If the  
5 department has reasonable grounds to believe that a person required  
6 to withhold taxes under this part will not pay taxes withheld to



1 this state or, if applicable, to the community college, as  
2 prescribed by this part, or to provide a more efficient  
3 administration, the department may require that person to make the  
4 return and pay to the department or, if applicable, to the  
5 community college, the tax deducted and withheld at other than  
6 monthly periods, or from time to time, or require that person to  
7 deposit the tax in a bank approved by the department in a separate  
8 account, in trust for the department or, if applicable, the  
9 community college, and payable to the department or the community  
10 college, and to keep the amount of the taxes in the account until  
11 payment over to the department or the community college.

12       **(2) A person that imposes a city income tax pursuant to the**  
13 **city income tax act, 1964 PA 284, MCL 141.501 to 141.787, and is**  
14 **required under section 703 to remit withholding payments to the**  
15 **department before July 31, 2020, may temporarily suspend remitting**  
16 **those payments without penalties and interest through July 31,**  
17 **2020. Any withholding payments suspended in accordance with this**  
18 **subsection shall be returned and paid to the department by August**  
19 **15, 2020 and any applicable penalties and interests will not begin**  
20 **to accrue until August 16, 2020 for any remaining unpaid balances**  
21 **due on August 15, 2020.**

