

HOUSE BILL NO. 4795

June 15, 2023, Introduced by Reps. MacDonell and Morgan and referred to the Committee on Government Operations.

A bill to amend 1964 PA 284, entitled
"City income tax act,"
by amending section 41 of chapter 2 (MCL 141.641), as amended by
1996 PA 478.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 CHAPTER 2
2 UNIFORM CITY INCOME TAX ORDINANCE
3 Sec. 41. (1) Every corporation doing business in the city and
4 every other person having income taxable under this ordinance in

1 any year before the 1997 tax year or in any tax year after the 1996
2 tax year for which the city has not entered into an agreement with
3 the department of treasury pursuant to section 9 of chapter 1,
4 shall make and file with the city an annual return for that year,
5 on a form furnished or approved by the city, on or before the last
6 day of the fourth month for the same calendar year, fiscal year, or
7 other accounting period, that has been accepted by the internal
8 revenue service for federal income tax purposes for the taxpayer.
9 For tax years after the 1996 tax year and for which a city has
10 entered into an agreement pursuant to section 9 of chapter 1, the
11 annual return required by this subsection shall be filed with the
12 city or the department as provided by the agreement on or before
13 the fifteenth day of the fourth month for the same calendar year,
14 fiscal year, or other accounting period that has been accepted by
15 the internal revenue service for federal income tax purposes for
16 the taxpayer.

17 (2) ~~A husband and wife~~ **Spouses** may file a joint return and, in
18 such case, the tax liability is joint and several.

19 Enacting section 1. This amendatory act does not take effect
20 unless Senate Joint Resolution ____ or House Joint Resolution F
21 (request no. 00367'23) of the 102nd Legislature becomes a part of
22 the state constitution of 1963 as provided in section 1 of article
23 XII of the state constitution of 1963.