

**SENATE SUBSTITUTE FOR  
HOUSE BILL NO. 4568**

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.847) by adding sections 476 and 681a.

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

1           **Sec. 476. (1) The legislature shall appropriate sufficient**  
2 **funds for the department to distribute to each household in this**  
3 **state with an adjusted gross income of less than \$250,000.00 that**  
4 **filed a 2021 annual return under this part an inflation relief**  
5 **payment in the amount of \$500.00 per household plus an additional**  
6 **\$100.00 for each qualified dependent for which an exemption was**  
7 **claimed under section 30(2)(b) for that same tax year.**

8           **(2) As used in this section:**

9           **(a) "Adjusted gross income" means that term as defined in**



1 section 62 of the internal revenue code.

2 (b) "Qualified dependent" means a dependent who is less than  
3 19 years of age on the last day of the 2021 tax year.

4 Sec. 681a. Notwithstanding any other provision of this part, a  
5 person required to make and file an annual return on or before  
6 April 30, 2021 for the 2020 tax year under this part automatically  
7 receives an extension to file that return until June 1, 2021. A  
8 taxpayer is not subject to any interest or penalties during this  
9 extension period.

