

HOUSE BILL NO. 4568

March 23, 2021, Introduced by Rep. Hall and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.713) by adding sections 301a and 681a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 301a. Notwithstanding any other provision of this part, a
2 person required to make and file an annual return that is otherwise
3 due on or before April 15, 2021 for the 2020 tax year under this
4 part automatically receives an extension to file that return until
5 May 17, 2021. A taxpayer is not subject to any interest or

1 penalties during this extension period.

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