

HOUSE BILL NO. 4569

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

A bill to amend 1964 PA 284, entitled
"City income tax act,"
(MCL 141.501 to 141.787) by adding sections 40 and 80 to chapter 2.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

CHAPTER 2

UNIFORM CITY INCOME TAX ORDINANCE

Sec. 40. Notwithstanding any other provision of this ordinance, a person required to make and file an annual return, quarterly return, or declaration of estimated tax that is otherwise

1 due on or before April 15 or April 30, 2021 under this ordinance
2 automatically receives an extension to file those returns and
3 declarations until May 17 or June 1, 2021, whichever is applicable.
4 Accordingly, if the Internal Revenue Service extends the federal
5 income tax filing or payment due date, or both, for the 2020 tax
6 year for federal taxpayers after the effective date of the
7 amendatory act that added this section, then the deadline under
8 this section for a person required to make and file an annual
9 return, quarterly return, or declaration of estimated tax under
10 this ordinance for the 2020 tax year is also automatically
11 extended, and that extension to file those returns must coincide
12 with that extended due date established by the Internal Revenue
13 Service for that same tax year.

14 Sec. 80. Notwithstanding any other provision of this
15 ordinance, for any return or declaration of estimated tax that was
16 originally due on April 15 or April 30, 2021 under this ordinance
17 and that is subsequently filed or remitted at a later date in
18 accordance with section 40, all interest and penalties for the
19 failure to file or remit for that extended period shall be waived.
20 Any applicable penalties and interest for failure to file a return
21 or pay a tax will not begin to accrue until May 18, 2021 or until
22 June 2, 2021 for any remaining unpaid balances due on May 17, 2021
23 or June 1, 2021, whichever is applicable, or until 1 day after an
24 extended due date established by the Internal Revenue Service for
25 the 2020 tax year for any remaining unpaid balances on that
26 extended due date for that same tax year.