

# SENATE BILL No. 353

March 21, 2001, Introduced by Senator SCHWARZ and referred to the Committee on Finance.

A bill to amend 1975 PA 228, entitled  
"Single business tax act,"  
by amending section 23a (MCL 208.23a), as added by 1995 PA 282.

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

1       Sec. 23a. (1) For a year for which any portion of  
2 section 23(e) is declared unconstitutional in a decision rendered  
3 by an appellate court and if that decision is not under appeal,  
4 sections 23(e), (f), (g), and (h), 23b(e) and (f), and 36c are  
5 not effective.

6       (2) IF, FOR ANY YEAR, SUBSECTION (1) IS IN EFFECT AND WOULD  
7 RESULT IN A REFUND OR ASSESSMENT UNDER THIS ACT, THE FOLLOWING  
8 APPLY:

9       (A) ANY REFUND IS LIMITED TO AN AMOUNT CALCULATED BY  
10 APPLYING THE APPORTIONMENT FACTORS IN SECTIONS 45(5) AND 45A(1)  
11 AS IF THOSE SECTIONS WERE IN EFFECT FOR THE TAX YEAR FOR THE

1 TAXPAYER WHEN DETERMINING THE TAXPAYER'S FINAL TAX DUE, AFTER ALL  
2 CREDITS.

3 (B) ANY ASSESSMENT IS LIMITED TO 5% OF THE TAXPAYER'S FINAL  
4 TAX DUE, AFTER ALL CREDITS, DETERMINED AS IF SUBSECTION (1) WAS  
5 NOT IN EFFECT.