

Act No. 241
Public Acts of 2003
Approved by the Governor
December 23, 2003
Filed with the Secretary of State
December 29, 2003
EFFECTIVE DATE: December 29, 2003

**STATE OF MICHIGAN
92ND LEGISLATURE
REGULAR SESSION OF 2003**

Introduced by Senators George, Cassis, Johnson, Sanborn, Toy, Goschka, Gilbert, Allen, Brown, Garcia, Bishop, Cropsey, Hammerstrom, Sikkema, Kuipers, Stamas, Hardiman, Birkholz, McManus, Jelinek, Patterson and Van Woerkom

ENROLLED SENATE BILL No. 673

AN ACT to amend 1975 PA 228, entitled "An act to provide for the imposition, levy, computation, collection, assessment and enforcement, by lien or otherwise, of taxes on certain commercial, business, and financial activities; to prescribe the manner and times of making certain reports and paying taxes; to prescribe the powers and duties of public officers and state departments; to permit the inspection of records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits, and refunds; to provide penalties; to provide for the disposition of funds; to provide for the interrelation of this act with other acts; and to provide an appropriation," (MCL 208.1 to 208.145) by adding section 4a.

The People of the State of Michigan enact:

Sec. 4a. For tax years that begin after December 31, 2006, compensation for purposes of section 4(3) does not include 50% of payments under health and welfare and noninsured benefit plans for the benefit of persons who are residents of this state and payments of fees for the administration of health and welfare and noninsured benefit plans for the benefit of persons who are residents of this state paid by the taxpayer in the tax year.

Enacting section 1. This amendatory act does not take effect unless Senate Bill No. 672 of the 92nd Legislature is enacted into law.

This act is ordered to take immediate effect.

Carol Morey Viventi

Secretary of the Senate

Sam E. Randall

Clerk of the House of Representatives

Approved

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Governor