

HOUSE BILL No. 5526

March 29, 2012, Introduced by Reps. Jacobsen, Denby, Nesbitt, Forlini, Poleski, Pscholka, Haveman, Haines, Tyler, Kowall, Crawford, Huuki, Farrington, O'Brien, Horn and Olson and referred to the Committee on Tax Policy.

A bill to amend 1941 PA 122, entitled

"An act to establish the revenue collection duties of the department of treasury; to prescribe its powers and duties as the revenue collection agency of this state; to prescribe certain powers and duties of the state treasurer; to establish the collection duties of certain other state departments for money or accounts owed to this state; to regulate the importation, stamping, and disposition of certain tobacco products; to provide for the transfer of powers and duties now vested in certain other state boards, commissions, departments, and offices; to prescribe certain duties of and require certain reports from the department of treasury; to provide procedures for the payment, administration, audit, assessment, levy of interests or penalties on, and appeals of taxes and tax liability; to prescribe its powers and duties if an agreement to act as agent for a city to administer, collect, and enforce the city income tax act on behalf of a city is entered into with any city; to provide an appropriation; to abolish the state board of tax administration; to prescribe penalties and provide remedies; and to declare the effect of this act,"

(MCL 205.1 to 205.31) by adding section 6b.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 6B. IF THE DEPARTMENT CONDUCTS AN AUDIT UNDER THIS ACT OR
2 HIRES ANY OTHER PERSON TO CONDUCT AN AUDIT UNDER THIS ACT, THE

1 AUDIT SHALL NOT BE PERFORMED BY AN AUDITOR ON A CONTINGENT FEE
2 BASIS OR ANY OTHER SIMILAR METHOD THAT MAY IMPAIR AN AUDITOR'S
3 INDEPENDENCE OR THE PERCEPTION OF INDEPENDENCE BY THE PUBLIC.