

# SENATE BILL No. 6

January 19, 2011, Introduced by Senator JANSEN and referred to the Committee on Finance.

A bill to amend 2007 PA 36, entitled  
"Michigan business tax act,"  
by amending section 281 (MCL 208.1281), as added by 2007 PA 145.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 281. (1) In addition to the taxes imposed and levied  
2       under this act and subject to subsections (2) ~~7-AND (3), and (4)7~~  
3       to meet deficiencies in state funds an annual surcharge is imposed  
4       and levied on each taxpayer equal to the following percentage of  
5       the taxpayer's tax liability under this act after allocation or  
6       apportionment to this state under this act but before calculation  
7       of the various credits available under this act:

8       (a) For each taxpayer other than a person subject to the tax  
9       imposed and levied under chapter 2B, **FOR TAX YEARS ENDING AFTER**  
10       **DECEMBER 31, 2007 AND BEFORE THE EFFECTIVE DATE OF THE AMENDATORY**

1 **ACT THAT ADDED THIS LANGUAGE, 21.99%.**

2 (b) For a person subject to the tax imposed and levied under  
3 chapter 2B:

4 (i) For tax years ending after December 31, 2007 and before  
5 January 1, 2009, 27.7%.

6 (ii) For tax years ending after December 31, 2008, 23.4%.

7 (2) If the Michigan personal income growth exceeds 0% in any 1  
8 of the 3 calendar years immediately preceding the 2017 calendar  
9 year, then the surcharge under subsection ~~(1)~~—**(1) (B)** shall not be  
10 levied and imposed on or after January 1, 2017. For purposes of  
11 this subsection, "Michigan personal income" means personal income  
12 for this state as defined by the bureau of economic analysis of the  
13 United States department of commerce or its successor.

14 (3) The amount of the surcharge imposed and levied on any  
15 taxpayer under subsection (1)(a) shall not exceed \$6,000,000.00 for  
16 any single tax year.

17 (4) The surcharge imposed and levied under this section does  
18 not apply to either of the following:

19 (a) A person subject to the tax imposed and levied under  
20 chapter 2A.

21 (b) A person subject to the tax imposed and levied under  
22 chapter 2B that is authorized to exercise only trust powers.

23 (5) The surcharge imposed and levied under this section shall  
24 constitute a part of the tax imposed under this act and shall be  
25 administered, collected, and enforced as provided under this act.