STATE OF MICHIGAN
101ST LEGISLATURE
REGULAR SESSION OF 2021

Introduced by Reps. Yancey and Hall

ENROLLED HOUSE BILL No. 4571

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, reporting, payment, and enforcement by lien and otherwise of taxes on or measured by net income and on certain commercial, business, and financial activities; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal acts and parts of acts," (MCL 206.1 to 206.713) by adding section 301a.

The People of the State of Michigan enact:

Sec. 301a. Notwithstanding any other provision of this part, a person required to make and file an annual return that is otherwise due on or before April 15, 2021 for the 2020 tax year under this part automatically receives an extension to file that return until May 17, 2021. Accordingly, if the Internal Revenue Service extends the federal income tax filing due date for the 2020 tax year for federal taxpayers after the effective date of the amendatory act that added this section, then the deadline under this section for a person required to make and file an annual return under this part for the 2020 tax year is also automatically extended, and that extension to file that return must coincide with that extended due date established by the Internal Revenue Service for that same tax year. A taxpayer is not subject to any interest or penalties during this extension period.

This act is ordered to take immediate effect.

Clerk of the House of Representatives

Secretary of the Senate

Approved____

Governor