

# SENATE BILL NO. 24

January 18, 2023, Introduced by Senator DAMOOSE and referred to the Committee on Finance, Insurance, and Consumer Protection.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 301a (MCL 206.301a), as added by 2021 PA 8.

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

1       Sec. 301a. **(1)** Notwithstanding any other provision of this  
2 part, a person required to make and file an annual return that is  
3 otherwise due on or before April 15, 2021 for the 2020 tax year  
4 under this part automatically receives an extension to file that  
5 return until May 17, 2021. Accordingly, if the Internal Revenue  
6 Service extends the federal income tax filing due date for the 2020

1 tax year for federal taxpayers after ~~the effective date of the~~  
2 ~~amendatory act that added this section,~~ **April 22, 2021**, then the  
3 deadline under this section for a person required to make and file  
4 an annual return under this part for the 2020 tax year is also  
5 automatically extended, and that extension to file that return must  
6 coincide with that extended due date established by the Internal  
7 Revenue Service for that same tax year.

8       **(2) Notwithstanding any other provision of this part, the**  
9 **department may extend any due date under this part for any tax year**  
10 **if the department finds that the Internal Revenue Service has**  
11 **extended the federal income tax filing due date for individual**  
12 **federal taxpayers for that same tax year. The department's**  
13 **extension under this subsection must be as long as the extended due**  
14 **date established by the Internal Revenue Service unless the**  
15 **department has a compelling reason for a shorter extension. If the**  
16 **department extends a due date under this subsection, the department**  
17 **shall publish, in a manner as determined by the department, the**  
18 **extended due date by the later of 10 days after the Internal**  
19 **Revenue Service announces the extended due date or 30 days before**  
20 **the original due date of the date being extended.**

21       **(3) A taxpayer is not subject to any interest or penalties**  
22 **during ~~this~~ an extension period issued pursuant to this section.**