

1999 PUBLIC AND LOCAL ACTS

[No. 4]

(SB 2)

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, and enforcement by lien and otherwise of taxes on or measured by net income; 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 certain acts and parts of acts," (MCL 206.1 to 206.532) by adding section 51d.

The People of the State of Michigan enact:

206.51d Income tax rate other than corporation; levy and imposition on or after January 1, 2003 and before January 1, 2004.

[M.S.A. 7.557(151d)]

Sec. 51d. On and after January 1, 2003 and before January 1, 2004, for receiving, earning, or otherwise acquiring income from any source whatsoever, there is levied and imposed upon the taxable income of every person other than a corporation a tax at the rate of 4.0%.

Conditional effective date.

Enacting section 1. This amendatory act does not take effect unless all of the following bills of the 90th Legislature are enacted into law:

- (a) Senate Bill No. 1.
- (b) Senate Bill No. 5.
- (c) House Bill No. 4033.
- (d) House Bill No. 4034.
- (e) House Bill No. 4035.

Approved February 25, 1999.

Filed with Secretary of State February 25, 1999.

Compiler's note: The bills referred to in enacting section 1 were enacted into law as follows:

Senate Bill No. 1 was filed with the Secretary of State February 25, 1999, and became P.A. 1999, No. 6, Imd. Eff. Feb. 25, 1999.

Senate Bill No. 5 was filed with the Secretary of State February 25, 1999, and became P.A. 1999, No. 5, Eff. Mar. 10, 2000.

House Bill No. 4033 was filed with the Secretary of State February 25, 1999, and became P.A. 1999, No. 3, Imd. Eff. Feb. 25, 1999.

House Bill No. 4034 was filed with the Secretary of State February 25, 1999, and became P.A. 1999, No. 2, Imd. Eff. Feb. 25, 1999.

House Bill No. 4035 was filed with the Secretary of State February 25, 1999, and became P.A. 1999, No. 1, Imd. Eff. Feb. 25, 1999.
