

# HOUSE BILL No. 4244

February 9, 2005, Introduced by Rep. Hummel 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 the state; to prescribe certain powers and duties of the state treasurer; 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 21a.

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

1           **SEC. 21A. IF A TAXPAYER SERVES WRITTEN NOTICE UPON THE**  
2           **DEPARTMENT WITHIN 60 DAYS OF THE ISSUANCE OF A CREDIT AUDIT, A**  
3           **REFUND DENIAL, A DENIAL OF A CONSOLIDATION REQUEST, OR ANY DECISION**

1 BY THE DEPARTMENT OTHER THAN A FINAL ASSESSMENT THAT IS APPEALABLE  
2 UNDER SECTION 22, THE TAXPAYER IS ENTITLED TO AN INFORMAL  
3 CONFERENCE ON THE QUESTION IN THE SAME MANNER AND UNDER THE SAME  
4 PROCEDURES PROVIDED FOR UNDER SECTION 21.