

HOUSE BILL NO. 6262

September 24, 2020, Introduced by Rep. LaFave and referred to the Committee on Tax Policy.

A bill to require the deferral of certain payroll taxes for certain employees of this state; and to provide for the powers and duties of certain state governmental officers and entities.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. As used in this act:

2 (a) "Memorandum" means the Memorandum on Deferring Payroll Tax
3 Obligations in Light of the Ongoing COVID-19 Disaster issued by the
4 President of the United States on August 8, 2020.

5 (b) "Qualifying employee" means an employee of the executive



1 or legislative branch of state government who qualifies for the
2 deferral of payroll taxes as described in the memorandum.

3 Sec. 3. This state shall defer paying payroll taxes with
4 respect to all qualifying employees pursuant to the memorandum and
5 any guidance, rules, or regulations issued by the Secretary of the
6 Treasury of the United States under the memorandum. This state
7 shall pay to a qualifying employee the amount of payroll taxes
8 deferred with respect to that employee. If this state or a
9 qualifying employee is required to pay to the federal government
10 the payroll taxes that are deferred, this state and the qualifying
11 employee shall each pay 50% of the amount owed to the federal
12 government.

