

State of Michigan
92nd Legislature
Regular Session of 2003
Introduced by Senators Cropsey, Cassis, Bishop, and McManus

Cities that have a city income tax and will need to receive 1099 information:

Albion	Grayling	Lansing	Portland
Battle Creek	Hamtramck	Lapeer	Saginaw
Big Rapids	Highland Park	Muskegon	Springfield
Detroit	Hudson	Muskegon Heights	Walker
Flint	Ionia	Pontiac	
Grand Rapids	Jackson	Port Huron	

Enrolled Senate Bill No. 770

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing or 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 355a.

The People of the State of Michigan enact:

Sec. 355a.

(1) A person required under the internal revenue code to file a form 1099-MISC for a tax year shall file a copy of that form 1099-MISC with the department on or before January 31* each year or on or before the day required for filing form 1099-MISC under the internal revenue code, whichever is later.

(2) A person who fails to comply with subsection (1) is liable to the department for a penalty of \$50.00 for each form 1099-MISC the taxpayer fails to file.

(3) A person required to file a form 1099-MISC under this section shall also file a copy of the form 1099-MISC with the city reported as the payee's address on the form 1099-MISC if that city imposes a city income tax pursuant to the city income tax act, 1964 PA 284, MCL 141.501 to 141.787.

*The State of Michigan recently extended the due date to February 28.
