



**THE CITY CODE ON TAXATION:
CHAPTER 42 ARTICLE II - INCOME TAX**

Sec. 42-31. Adoption of uniform ordinance.

The "Uniform City Income Tax Ordinance," as set forth in 1964 PA 284 (MCL 141.501 et seq.), is hereby adopted by reference in its entirety by the city as though fully set forth in this article. (Ord. No. 1997-4, § 1, 8-4-1997; Code 1972, § 15 1/2-1)

Sec. 42-32. Alternate provisions.

In accordance with the authority vested in the city pursuant to 1969 PA 42 (MCL 141.701 et seq.), sections 60, 61 and 87 of such act (MCL 141.760, 141.761, 141.787), are hereby adopted by reference in their entirety by the city as if fully set forth in this section. Such sections shall be applicable and in force in place of and in lieu of sections 60, 61 and 87 of chapter 2 of 1964 PA 284 (MCL 141.501 et seq.). (Ord. No. 1997-4, § 2, 8-4-1997; Code 1972, § 15 1/2-2)

Sec. 42-33. Amendments to statutes.

Sections 31 and 62 of 1964 PA 284 (MCL 141.631, 141.662) are to be amended as follows:

(1) *141.631 Personal exemptions; limitations.*

Sec. 31. (1) An individual taxpayer in computing their taxable income is allowed deductions for the full personal and dependency exemptions authorized by the Federal Internal Revenue Code or, on the passage of a further ordinance, a deduction of a minimum of \$750.00 for each personal and dependency exemption under the rules for determining exemptions and dependents as provided in the Federal Internal Revenue Code. The taxpayer may claim their spouse and dependents as exemptions; but if the taxpayer and the spouse are both subject to the tax imposed by this article, the number of exemptions claimed by each of them when added together shall not exceed the total number of exemptions allowed under this article.

(2) For tax years beginning after 1988, an additional exemption is allowed under subsection (1) for a taxpayer who is 65 years of age or older, or who is blind as defined in section 504 of the Income Tax Act of 1967, 1967 PA 281 (MCL 206.504), or if the taxpayer is both 65 years of age or older and blind, two additional exemptions are allowed under subsection (1). For tax years beginning after 1988, an additional exemption is allowed under subsection (1) for a taxpayer who is a paraplegic, quadriplegic, hemiplegic or a totally and permanently disabled person, as defined in section 216 of title II of the Social Security Act, 42 USC 416, or a taxpayer who is a deaf person, as defined in section 2 of the Deaf Persons' Interpreters Act, 1982 PA 204 (MCL 393.502). If the taxpayer qualifies for an additional exemption under more than one of the following, an additional exemption is allowed for each of the following for which the taxpayer qualifies:

(a) A taxpayer who is a paraplegic, quadriplegic or hemiplegic, or who is a totally or permanently disabled person, as defined in section 216 of title II of the Social Security Act, 42 USC 416.

(b) A taxpayer who is blind, as defined in section 504 of the Income Tax Act of 1967, 1967 PA 281 (MCL 206.504).

(c) A taxpayer who is a deaf person, as defined in section 2 of the Deaf Persons' Interpreters Act, 1982 PA 204 (MCL 393.502).

(d) A taxpayer who is 65 years of age or older.

(3) For tax years beginning after 1989, an exemption in the amount of \$600.00 and then beginning with the taxable liability of 1999 thru 2007 an exemption in the amount of \$1,500.00 is allowed. For tax year 2009 \$750.00 is allowed to a person with respect to whom a deduction under section 151 of the Internal Revenue Code is allowable to another federal taxpayer during the tax year and is, therefore, not considered to have a federal personal exemption under subsection (1).

(2) *141.662 Declaration of estimated tax not withheld; filing.*

Sec. 62. (1) A person who anticipates taxable income from which the city income tax will not be withheld shall file a declaration of estimated tax on a form furnished by or obtainable on request from the city. A calendar year taxpayer shall file a declaration on or before April 30. A taxpayer on a fiscal-year basis or other accounting period shall file a declaration within four months after the beginning of each fiscal year or other accounting period.

(2) If a taxpayer has not previously been required to file, the declaration shall be filed on or before the first date for making a quarterly payment that occurs after the taxpayer becomes subject to the requirement to file a declaration. A taxpayer shall file a declaration for the same calendar year, fiscal year or other accounting period that has been accepted by the Federal Internal Revenue Service for federal income tax purposes. A declaration by an individual or unincorporated entity is not required if the total estimated tax, less any credits applicable to the tax, does not exceed \$100.00. A declaration by a corporation if the total estimated tax, less any credits applicable to the tax, does not exceed \$250.00. A declaration by or on behalf of an estate or trust is not required. (Ord. No. 1998-10, § 2; Ord. No. 1991-1, § 2(A), (B); Code 1972, § 15 1/2-3)