

SUBSTITUTE FOR
HOUSE BILL NO. 5422

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.713) by adding section 254.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **SEC. 254. FOR THE 2018 TAX YEAR AND EACH TAX YEAR AFTER 2018,**
2 **A QUALIFIED TAXPAYER MAY CLAIM A \$100.00 CREDIT AGAINST THE TAX**
3 **IMPOSED BY THIS PART FOR A SINGLE RETURN AND, EXCEPT AS OTHERWISE**
4 **PROVIDED UNDER THIS SECTION, FOR A JOINT RETURN. IF EACH SPOUSE**
5 **FILING A JOINT RETURN IS A QUALIFIED TAXPAYER, THEN THAT TAXPAYER**
6 **MAY CLAIM A \$200.00 CREDIT AGAINST THE TAX IMPOSED BY THIS PART. IF**
7 **THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX LIABILITY OF**
8 **THE TAXPAYER FOR THE TAX YEAR, THAT AMOUNT THAT EXCEEDS THE TAX**
9 **LIABILITY SHALL BE REFUNDED. AS USED IN THIS SECTION, "QUALIFIED**

1 **TAXPAYER" MEANS AN INDIVIDUAL WHO IS 62 YEARS OF AGE OR OLDER AT**
2 **THE CLOSE OF THE TAX YEAR.**

3 Enacting section 1. This amendatory act does not take effect
4 unless all of the following bills of the 99th Legislature are
5 enacted into law:

6 (a) House Bill No. 5420.

7 (b) House Bill No. 5421.