

HOUSE BILL No. 5820

May 5, 1998, Introduced by Reps. Scranton, Wojno, Hammerstrom, Kilpatrick, Schauer, Hale, Martinez, Birkholz, Richner, Rocca, Basham, Scott, Raczkowski, Llewellyn and Perricone and referred to the Committee on Tax Policy.

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 39c.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 39C. (1) EXCEPT AS PROVIDED IN SUBSECTION (2) AND FOR
2 TAX YEARS THAT BEGIN AFTER DECEMBER 31, 1997, A TAXPAYER THAT IS
3 A FOOD SERVICE ESTABLISHMENT MAY CLAIM A CREDIT AGAINST THE TAX
4 IMPOSED BY THIS ACT EQUAL TO THE AMOUNT PAID IN THE TAX YEAR FOR
5 HEPATITIS A IMMUNIZATIONS FOR THE TAXPAYER'S EMPLOYEES WHO ARE
6 RESIDENTS OF THIS STATE.
7 (2) THE AMOUNT OF THE CREDIT UNDER THIS SECTION SHALL NOT
8 EXCEED THE USUAL AND CUSTOMARY FEE THAT WOULD BE PAID FOR IMMUNI-
9 ZATIONS AGAINST HEPATITIS A UNDER A STATE SPONSORED HEALTH
10 INSURANCE PROGRAM.

1 (3) IF THE AMOUNT OF THE CREDIT UNDER THIS SECTION EXCEEDS
2 THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION
3 OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE
4 REFUNDED.

5 (4) AS USED IN THIS SECTION, "FOOD SERVICE ESTABLISHMENT"
6 MEANS A PERSON LICENSED UNDER SECTION 12904 OF THE PUBLIC HEALTH
7 CODE, 1978 PA 368, MCL 333.12904.