

# HOUSE BILL No. 6312

December 2, 1998, Introduced by Rep. Whyman and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 266.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1        SEC. 266. (1) FOR THE 1998 TAX YEAR AND EACH TAX YEAR AFTER  
2 THE 1998 TAX YEAR, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX  
3 IMPOSED BY THIS ACT EQUAL TO THE COST PAID IN THE TAX YEAR BY THE  
4 TAXPAYER TO SPAY OR NEUTER THE TAXPAYER'S CAT OR DOG, NOT TO  
5 EXCEED \$200.00 PER ANIMAL.

6        (2) IF THE CREDIT ALLOWED BY THIS SECTION EXCEEDS THE TAX  
7 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE  
8 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED.