

SENATE BILL NO. 843

January 14, 1998, Introduced by Senator BOUCHARD and
referred to the Committee on Finance.

A bill to amend 1964 PA 284, entitled
"City income tax act,"
(MCL 141.501 to 141.787) by adding section 665a to chapter 2.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

CHAPTER 2

SEC. 665A. (1) FOR THE 1998 TAX YEAR AND EACH TAX YEAR
AFTER THE 1998 TAX YEAR, A TAXPAYER MAY CREDIT AGAINST THE TAX
IMPOSED BY THIS ACT 50% OF THE AMOUNT THE TAXPAYER CONTRIBUTES
DURING THE TAX YEAR TO AN ART OR CULTURAL FACILITY OR PROGRAM NOT
TO EXCEED \$100.00, OR \$200.00 FOR A HUSBAND AND WIFE FILING A
JOINT RETURN.

(2) AS USED IN THIS SECTION:

(A) "ART OR CULTURAL FACILITY OR PROGRAM" MEANS STRUCTURES,
FIXTURES, AND ACTIVITIES PROVIDED BY AN ENTITY EXEMPT FROM
TAXATION UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE OF

1 1986 THAT HAS BEEN IN EXISTENCE FOR AT LEAST THE 18 CONSECUTIVE
2 MONTHS BEFORE THE CONTRIBUTION FOR WHICH A CREDIT IS CLAIMED
3 UNDER THIS SECTION WAS MADE AND INCLUDES ALL OF THE FOLLOWING:

4 (i) A ZOOLOGICAL, BOTANICAL, OR OTHER SCIENCE CENTER.

5 (ii) A PUBLIC BROADCAST STATION AS DEFINED BY SECTION 397 OF
6 SUBPART E OF TITLE III OF THE COMMUNICATIONS ACT OF 1934, CHAPTER
7 652, 76 STAT. 67, 47 U.S.C. 397.

8 (iii) A MUSEUM OR HISTORICAL CENTER.

9 (iv) A PERFORMING ARTS CENTER, ORCHESTRA, CHORUS, CHORALE,
10 OPERA THEATER, OR BALLET, DANCE, OR THEATER COMPANY.

11 (B) "ART OR CULTURAL FACILITY OR PROGRAM" DOES NOT INCLUDE
12 ANY OF THE FOLLOWING:

13 (i) A PROFESSIONAL SPORTS ARENA OR STADIUM.

14 (ii) A LABOR ORGANIZATION OR POLITICAL ORGANIZATION.

15 (iii) A LIBRARY, OR A PUBLIC, PRIVATE, OR CHARTER SCHOOL.