

Act No. 191
Public Acts of 1997
Approved by the Governor
December 30, 1997
Filed with the Secretary of State
December 30, 1997
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STATE OF MICHIGAN
89TH LEGISLATURE
REGULAR SESSION OF 1997

Introduced by Rep. Curtis

Reps. Baade, Baird, Birkholz, Bodem, Bogardus, Brown, Cassis, Cherry, Crissman, Dalman, Dobb, Dobronski, Gilmer, Gire, Goschka, Gubow, Hale, Harder, Horton, Jellema, Kaza, Kelly, Kukuk, Law, London, Mans, McBryde, Middaugh, Nye, Olshove, Perricone, Raczkowski, Richner, Scott, Scranton, Sikkema, Tesanovich, Varga, Vaughn, Voorhees and Wallace named co-sponsors

ENROLLED HOUSE BILL No. 4091

AN ACT to amend 1975 PA 228, entitled "An act to provide for the imposition, levy, computation, collection, assessment and enforcement, by lien or otherwise, of taxes on certain commercial, business, and financial activities; to prescribe the manner and times of making certain reports and paying taxes; to prescribe the powers and duties of public officers and state departments; to permit the inspection of records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits, and refunds; to provide penalties; to provide for the disposition of funds; to provide for the interrelation of this act with other acts; and to provide an appropriation," (MCL 208.1 to 208.145) by adding section 38f.

The People of the State of Michigan enact:

Sec. 38f. (1) For the 1992 tax year and each tax year after the 1992 tax year, a taxpayer who does not claim a credit for a contribution to a shelter for homeless persons, food kitchen, food bank, or other entity, the primary purpose of which is to provide overnight accommodation, food, or meals to persons who are indigent under section 261 of the income tax act of 1967, 1967 PA 281, MCL 206.261, may credit against the tax imposed by this act 50% of the cash amount the taxpayer contributes during the tax year to a shelter for homeless persons, food kitchen, food bank, or other entity, the primary purpose of which is to provide overnight accommodation, food, or meals to persons who are indigent if a contribution to that entity is tax deductible for the donor under the internal revenue code.

(2) The credit allowed by this section shall not exceed 5% of the taxpayer's tax liability for the tax year before claiming any credits allowed by this act or \$5,000.00, whichever is less.

(3) The credit allowed by this section is nonrefundable so that a taxpayer shall not claim a credit amount under this section that reduces the taxpayer's tax liability for the tax year to less than zero.

(4) An entity described in subsection (1) may request that the department determine if a contribution to that entity qualifies for the credit under this section. The department shall make a determination and respond to a request no later than 30 days after the department receives the request.

(5) On or before July 1 of each year, the department shall report to the house of representatives committee on tax policy and the senate committee on finance the total amount of tax credits claimed under this section, section 38c, and section 261 of the income tax act of 1967, 1967 PA 281, MCL 206.261, for the immediately preceding tax year.

Enacting section 1. This amendatory act does not take effect unless Senate Bill No. 705 of the 89th Legislature is enacted into law.

This act is ordered to take immediate effect.



Clerk of the House of Representatives.



Secretary of the Senate.

Approved -----

Governor.