

SUBSTITUTE FOR  
HOUSE BILL NO. 4852

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 267.

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

- 1        SEC. 267. (1) FOR THE 1999 TAX YEAR AND EACH TAX YEAR AFTER  
2 THE 1999 TAX YEAR, AN ELIGIBLE TAXPAYER MAY CLAIM A CREDIT  
3 AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO THE TAXPAYER'S QUAL-  
4 IFIED ADOPTION EXPENSES OR THE AMOUNT UNDER SECTION 268, WHICH-  
5 EVER IS LESS.
- 6        (2) IF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX  
7 YEAR EXCEEDS THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR, THAT  
8 PORTION THAT EXCEEDS THE TAX LIABILITY FOR THE TAX YEAR SHALL BE  
9 REFUNDED.
- 10       (3) AS USED IN THIS SECTION:

**HB4852, As Passed House, October 28, 1999**

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2

1       (A) "ELIGIBLE TAXPAYER" MEANS A TAXPAYER THAT CLAIMED A  
2 CREDIT UNDER SECTION 23 OF THE INTERNAL REVENUE CODE FOR THE SAME  
3 TAX YEAR THAT THE TAXPAYER IS CLAIMING A CREDIT UNDER THIS  
4 SECTION.

5       (B) "QUALIFIED ADOPTION EXPENSES" MEANS ADOPTION EXPENSES  
6 USED BY AN ELIGIBLE TAXPAYER TO CLAIM A CREDIT AGAINST THE  
7 TAXPAYER'S FEDERAL TAX LIABILITY UNDER SECTION 23 OF THE INTERNAL  
8 REVENUE CODE FOR THE SAME TAX YEAR THAT THE TAXPAYER IS CLAIMING  
9 A CREDIT UNDER THIS SECTION.

10       Enacting section 1. This amendatory act does not take  
11 effect unless House Bill No. 4812 of the 90th Legislature is  
12 enacted into law.