

**SUBSTITUTE FOR
SENATE BILL NO. 1038**

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 30e.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 30E. AS USED IN SECTION 30(3), "DEPENDENT" MEANS AN
2 INDIVIDUAL FOR WHOM THE TAXPAYER MAY CLAIM A DEPENDENCY EXEMPTION
3 ON THE TAXPAYER'S FEDERAL INCOME TAX RETURN PURSUANT TO THE
4 INTERNAL REVENUE CODE.

5 Enacting section 1. This amendatory act does not take
6 effect unless Senate Bill No. 1037 of the 90th Legislature is
7 enacted into law.