

HOUSE BILL No. 4478

April 15, 1999, Introduced by Reps. Scranton, Bradstreet, Hager, Kowall, Wojno, Bovin, Richner, Ehardt and Schauer and referred to the Committee on Tax Policy.

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 39d.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 39D. (1) EXCEPT AS PROVIDED IN SUBSECTION (2) AND FOR
2 TAX YEARS THAT BEGIN AFTER DECEMBER 31, 1998, A TAXPAYER THAT IS
3 A FOOD SERVICE ESTABLISHMENT MAY CLAIM A CREDIT AGAINST THE TAX
4 IMPOSED BY THIS ACT EQUAL TO THE AMOUNT PAID IN THE TAX YEAR FOR
5 HEPATITIS A IMMUNIZATIONS FOR THE TAXPAYER'S EMPLOYEES WHO ARE
6 RESIDENTS OF THIS STATE.

7 (2) THE AMOUNT OF THE CREDIT UNDER THIS SECTION SHALL NOT
8 EXCEED THE USUAL AND CUSTOMARY FEE THAT WOULD BE PAID FOR IMMUNI-
9 ZATIONS AGAINST HEPATITIS A UNDER A STATE SPONSORED HEALTH
10 INSURANCE PROGRAM.

1 (3) IF THE AMOUNT OF THE CREDIT UNDER THIS SECTION EXCEEDS
2 THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION
3 OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE
4 REFUNDED.

5 (4) AS USED IN THIS SECTION, "FOOD SERVICE ESTABLISHMENT"
6 MEANS A PERSON LICENSED UNDER SECTION 12904 OF THE PUBLIC HEALTH
7 CODE, 1978 PA 368, MCL 333.12904.