

# HOUSE BILL No. 4703

May 18, 1999, Introduced by Reps. Cassis and Geiger and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 253.

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

- 1        SEC. 253. (1) FOR THE 1999 TAX YEAR ONLY, A TAXPAYER MAY  
2 CLAIM A CREDIT AGAINST THE TAX IMPOSED UNDER THIS ACT EQUAL TO  
3 \$15.00 MULTIPLIED BY THE NUMBER OF EXEMPTIONS CLAIMED BY THE TAX-  
4 PAYER IN THE TAX YEAR UNDER SECTION 30(2).
- 5        (2) THE LINE THAT PROVIDES FOR THE CREDIT ALLOWED UNDER THIS  
6 SECTION ON THE ANNUAL INDIVIDUAL INCOME TAX RETURN FORM REQUIRED  
7 UNDER THIS ACT SHALL BE CLEARLY AND UNAMBIGUOUSLY PRINTED ON THE  
8 FIRST PAGE OF THE ANNUAL INDIVIDUAL INCOME TAX RETURN FORM, IF  
9 PRACTICABLE.
- 10       (3) THE CREDIT ALLOWED UNDER THIS SECTION SHALL BE TAKEN  
11 AFTER ALL OTHER CREDITS UNDER THIS ACT.

1       (4) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION  
2 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT  
3 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE  
4 REFUNDED.