



**House  
Legislative  
Analysis  
Section**

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**INCOME TAX CREDIT:  
POLITICAL CONTRIBUTIONS**

**House Bill 4350**  
**Sponsor: Rep. Jack Minore**  
**Committee: Tax Policy**

**Complete to 8-22-01**

**A SUMMARY OF HOUSE BILL 4350 AS INTRODUCED 2-27-01**

The bill would amend the Income Tax Act to allow a taxpayer to claim a credit for the amount contributed in a tax year to candidates for certain elective offices. The maximum credit would be \$100 for a single return and \$200 for a joint return. The credit would apply in tax years beginning after December 31, 2000.

The term “elective office” in the bill would apply to governor, lieutenant governor, secretary of state, attorney general, supreme court justice, member of the State Board of Education, regent of the University of Michigan, member of the board of trustees of Michigan State University, member of the board of governors of Wayne State University, state legislator, president and vice-president of the United States, U.S. Senator, and member of Congress.

[Currently, taxpayers can deduct from taxable income amounts contributed to Michigan and national political parties and candidates, up to \$50 on a single return and \$100 on a joint return. A deduction reduces income for the purpose of calculating tax liability; a credit, as proposed in this bill, is a direct reduction of the amount of tax owed.]

MCL 206.269

House Bill 4350 (8-22-01)

Analyst: C. Couch

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■This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.