



**House
Legislative
Analysis
Section**

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DEPENDENT CHILD DEDUCTION

House Bill 5397

Sponsor: Rep. Tom Meyer

Committee: Tax Policy

Complete to 11-27-01

A SUMMARY OF HOUSE BILL 5397 AS INTRODUCED 11-1-01

Under the Income Tax Act, a taxpayer can deduct from taxable income an additional \$600 for each dependent child under 19 years of age as of the last day of the tax year. The section of the act that contains this deduction is currently known as the "Child Care Act of 1997". The bill would change the name to the "Additional Dependent Child Deduction Act".

MCL 206.30d

House Bill 5397 (11-27-01)

Analyst: C. Couch

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