

**SB 474, As Passed Senate, June 7, 2001**

**SUBSTITUTE FOR  
SENATE BILL NO. 474**

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 269.

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

1       SEC. 269. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2 2000, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY  
3 THIS ACT FOR QUALIFIED CONTRIBUTIONS MADE BY THE TAXPAYER IN THE  
4 TAX YEAR TO AN ELIGIBLE SCHOOL DISTRICT.

5       (2) FOR A TAXPAYER OTHER THAN A RESIDENT ESTATE OR TRUST,  
6 THE AMOUNT ALLOWABLE AS A CREDIT UNDER THIS SECTION FOR A TAX  
7 YEAR SHALL NOT EXCEED \$100.00, OR \$200.00 FOR A HUSBAND AND WIFE  
8 FILING A JOINT RETURN.

9       (3) CONTRIBUTIONS USED AS A BASIS FOR CLAIMING A CREDIT  
10 UNDER THIS SECTION SHALL NOT BE USED TO CLAIM A CREDIT UNDER

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Senate Bill No. 474 as amended June 6 and 7, 2001

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1 SECTION 39D OF THE SINGLE BUSINESS TAX ACT, 1975 PA 228, MCL  
2 208.39D.

3 (4) THE ELIGIBLE SCHOOL DISTRICT TO WHICH THE QUALIFIED CON-  
4 TRIBUTION IS MADE SHALL ISSUE A STATEMENT TO THE TAXPAYER THAT  
5 CONTAINS THE AMOUNT OF THE QUALIFIED CONTRIBUTION MADE BY THE  
6 TAXPAYER AND THE DATE OR DATES ON WHICH THE CONTRIBUTION WAS  
7 MADE.

8 (5) AS USED IN THIS SECTION:

9 (A) "ELIGIBLE SCHOOL DISTRICT" MEANS A PRIORITY SCHOOL DIS-  
10 TRICT UNDER PART 15A OF THE REVISED SCHOOL CODE, 1976 PA 451, OR  
11 A SCHOOL DISTRICT IN WHICH A SCHOOL REFORM BOARD HAS BEEN  
12 APPOINTED UNDER PART 5A OF THE REVISED SCHOOL CODE, 1976 PA 451,  
13 MCL 380.371 TO 380.376.

14 (B) "QUALIFIED CONTRIBUTION" MEANS EITHER OF THE FOLLOWING:

15 (i) FOR A TAXPAYER WHO VOLUNTEERED A MINIMUM OF 40 HOURS  
16 DURING THE TAX YEAR AS PART OF A SCHOOL APPROVED ORGANIZED VOLUN-  
17 TEER PROGRAM AT A SCHOOL IN AN ELIGIBLE SCHOOL DISTRICT, THAT  
18 TAXPAYER'S QUALIFIED CONTRIBUTION IS CONSIDERED TO BE THE MAXIMUM  
19 CREDIT AMOUNT ALLOWED UNDER THIS SECTION. IF THE TAXPAYERS FILE A  
JOINT RETURN, EACH JOINT FILER SHALL INDEPENDENTLY MEET THE MINIMUM  
VOLUNTEER HOURS REQUIREMENT OF THIS SUBPARAGRAPH TO QUALIFY FOR A  
CREDIT AMOUNT OF \$200.00.

20 (ii) FIFTY PERCENT OF THE VALUE OF GOODS AND SERVICES PRO-  
21 VIDED TO A SCHOOL IN AN ELIGIBLE SCHOOL DISTRICT BY THE TAXPAYER  
22 IN THE TAX YEAR, INCLUDING, BUT NOT LIMITED TO, ALL OF THE  
23 FOLLOWING:

24 (A) BUILDING, REPAIR, MAINTENANCE, OR OTHER RELATED SERVICES  
25 THAT SUPPORT THE REGULAR, ONGOING OPERATIONAL OR EDUCATIONAL  
26 FUNCTIONS AND PROGRAMS OF THE SCHOOL. BUILDING, REPAIRS, AND  
27 MAINTENANCE SHALL BE PERFORMED BY PERSONS WHOSE PRIMARY BUSINESS

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1 IS TO PERFORM THOSE FUNCTIONS AND WHO ARE LICENSED TO PERFORM  
2 THOSE FUNCTIONS IF A LICENSE IS REQUIRED. PERSONS DESCRIBED  
3 UNDER THIS SUB-SUBPARAGRAPH INCLUDE, BUT ARE NOT LIMITED TO,  
4 ELECTRICIANS, PLUMBERS, MECHANICAL CONTRACTORS, RESIDENTIAL  
5 BUILDERS, AND RESIDENTIAL MAINTENANCE AND ALTERATION  
6 CONTRACTORS.

7 (B) FURNITURE, SUPPLIES, OR OTHER PERSONAL PROPERTY ITEMS  
8 ACCEPTED BY THE SCHOOL TO ENHANCE OR SUPPORT SCHOOL FUNCTIONS AND  
9 ACTIVITIES.

10 (C) FUNCTIONING INFORMATION TECHNOLOGY EQUIPMENT THAT IS NO  
11 MORE THAN 2 YEARS OLD, INCLUDING, BUT NOT LIMITED TO, ALL OF THE  
12 FOLLOWING:

13 (I) CENTRAL PROCESSING UNITS, MONITORS, PRINTERS, KEYBOARDS,  
14 LAPTOPS, ZIP DRIVES, SCANNERS, MODEMS, AND OTHER COMPUTER PERIPH-  
15 ERALS AND COPIERS.

16 (II) COMMUNICATION DEVICES.

17 Enacting section 1. This amendatory act does not take  
18 effect unless Senate Bill No. 473 of the 91st Legislature is  
19 enacted into law.