

HOUSE BILL No. 5870

April 9, 2002, Introduced by Reps. Vander Roest, Hummel, Julian, Palmer, Kuipers, Van Woerkom, Ruth Johnson, Voorhees, Birkholz, Richner, Drolet and Jansen 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 269.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 269. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2001, A TAXPAYER MAY CLAIM AN AMOUNT EQUAL TO THE QUALIFIED EDU-
3 CATIONAL EXPENSES PAID BY THE TAXPAYER DURING THE TAX YEAR AS A
4 CREDIT AGAINST THE TAX IMPOSED BY THIS ACT.

5 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
6 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE
7 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED.

8 (3) AS USED IN THIS SECTION, "QUALIFIED EDUCATIONAL
9 EXPENSES" MEANS ALL EXPENSES PAID BY THE TAXPAYER DURING THE TAX
10 YEAR TO A NONPUBLIC SCHOOL, AS THAT TERM IS DEFINED IN SECTION 5
11 OF THE REVISED SCHOOL CODE, 1976 PA 451, MCL 380.5, THAT ARE NOT

1 RELATED TO THE TEACHING OF RELIGION, INCLUDING, BUT NOT LIMITED
2 TO, EXPENSES FOR TRANSPORTATION, SUPPLIES, AND BOOKS.

3 Enacting section 1. This amendatory act does not take
4 effect unless Senate Joint Resolution _____ or House Joint
5 Resolution _____ (request no. 06076'01) of the 91st Legislature
6 becomes a part of the state constitution of 1963 as provided in
7 section 1 of article XII of the state constitution of 1963.