

HOUSE BILL No. 6115

May 23, 2002, Introduced by Reps. Allen, Bradstreet, Mead, Faunce, Anderson, Spade, Lockwood, Gosselin, Julian, Voorhees, Howell, Kowall, Shackleton, Kuipers, Toy, Pappageorge, Cassis, Patterson, Middaugh, Vear, Tabor, Van Woerkom, Gilbert, Hummel, Vander Roest, Cameron Brown, Richardville, Caul, Stamas, Bishop, Bisbee, Meyer, Scranton, Ruth Johnson, Pumford, Rivet, McConico, Rich Brown, Lipsey, Adamini, Kolb, Waters, Zelenko, Clark, DeRossett, DeWeese, Hager, Kooiman, Lemmons and Raczkowski 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 270.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 270. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2000, A TAXPAYER WHO IS A LAW ENFORCEMENT OFFICER MAY CLAIM A
3 CREDIT AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO THE COST OF
4 BODY ARMOR OR \$1,000.00, WHICHEVER IS LESS.

5 (2) THE CREDIT ALLOWED UNDER THIS SECTION MAY BE CLAIMED
6 ONCE EVERY 5 YEARS FOR THE PURCHASE OF NEW BODY ARMOR BY THE
7 TAXPAYER.

8 (3) AS USED IN THIS SECTION:

9 (A) "BODY ARMOR" MEANS CLOTHING OR A DEVICE PURCHASED BY THE
10 TAXPAYER IN THE TAX YEAR FOR USE IN THE COURSE OF HIS OR HER
11 EMPLOYMENT AS A LAW ENFORCEMENT OFFICER THAT IS DESIGNED OR

1 INTENDED TO PROTECT AN INDIVIDUAL'S BODY OR A PORTION OF AN
2 INDIVIDUAL'S BODY FROM INJURY CAUSED BY A FIREARM.

3 (B) "LAW ENFORCEMENT OFFICER" MEANS EITHER OF THE
4 FOLLOWING:

5 (i) A REGULARLY EMPLOYED MEMBER OF A POLICE FORCE OR OTHER
6 ORGANIZATION OF A CITY, COUNTY, TOWNSHIP, OR VILLAGE, OF THIS
7 STATE, OR OF A STATE UNIVERSITY OR COMMUNITY COLLEGE WHO IS
8 RESPONSIBLE FOR THE PREVENTION AND DETECTION OF CRIME AND THE
9 ENFORCEMENT OF THE GENERAL CRIMINAL LAWS OF THIS STATE. POLICE
10 OFFICER OR LAW ENFORCEMENT OFFICER DOES NOT INCLUDE A PERSON
11 SERVING SOLELY BECAUSE HE OR SHE OCCUPIES ANY OTHER OFFICE OR
12 POSITION.

13 (ii) A LAW ENFORCEMENT OFFICER OF A MICHIGAN INDIAN TRIBAL
14 POLICE FORCE.

15 (C) "LAW ENFORCEMENT OFFICER OF A MICHIGAN INDIAN TRIBAL
16 POLICE FORCE" MEANS A REGULARLY EMPLOYED MEMBER OF A POLICE FORCE
17 OF A MICHIGAN INDIAN TRIBE WHO IS APPOINTED PURSUANT TO 25
18 C.F.R. 12.100 TO 12.103.

19 (D) "MICHIGAN INDIAN TRIBE" MEANS A FEDERALLY RECOGNIZED
20 INDIAN TRIBE THAT HAS TRUST LANDS LOCATED WITHIN THIS STATE.