

HOUSE BILL No. 6466

November 7, 2002, Introduced by Rep. Kolb 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 2002, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY
3 THIS ACT EQUAL TO THE COST PAID IN THE TAX YEAR FOR LANDSCAPING
4 AND SITE DESIGN THAT MINIMIZE STORM WATER RUNOFF FOR THE
5 TAXPAYER'S PRIMARY RESIDENCE OR \$500.00, WHICHEVER IS LESS.

6 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
7 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT
8 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE
9 REFUNDED.

10 (3) AS USED IN THIS SECTION:

1 (A) "LANDSCAPING AND SITE DESIGN THAT MINIMIZE STORM WATER
2 RUNOFF" INCLUDES ALL OF THE FOLLOWING:

3 (i) MATERIALS AND SERVICES FOR INSTALLING OR IMPLEMENTING
4 STRUCTURES, IMPROVEMENTS, OR STRATEGIES TO THE TAXPAYER'S PRIMARY
5 RESIDENCE THAT REDUCE STORM WATER RUNOFF FROM THE RESIDENCE INTO
6 RIVERS, LAKES, DRAINS, OTHER SURFACE BODIES OF WATER, OR SEWER
7 SYSTEMS INCLUDING, BUT NOT LIMITED TO, RAIN BARRELS, PERMEABLE
8 PAVEMENTS AND DRIVEWAYS, AND WATER GARDENS.

9 (ii) STRUCTURES, IMPROVEMENTS, OR STRATEGIES THAT REDUCE
10 NONPOINT SOURCE WATER POLLUTION.

11 (iii) STRUCTURES, IMPROVEMENTS, OR STRATEGIES THAT REDUCE
12 FLOODING AND THE WASHING OFF OF SEDIMENTS AND PESTICIDES.

13 (B) "STORM WATER" MEANS STORM WATER RUNOFF, SNOWMELT RUNOFF,
14 AND SURFACE RUNOFF AND DRAINAGE.