

# SENATE BILL No. 62

February 1, 2001, Introduced by Senator HAMMERSTROM and referred to the Committee on Finance.

A bill to amend 1975 PA 228, entitled "Single business tax act," (MCL 208.1 to 208.145) by adding section 39d.

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

1 SEC. 39D. (1) EXCEPT AS PROVIDED IN SUBSECTION (2) AND FOR  
2 TAX YEARS THAT BEGIN AFTER DECEMBER 31, 2000, A TAXPAYER THAT IS  
3 A FOOD SERVICE ESTABLISHMENT MAY CLAIM A CREDIT AGAINST THE TAX  
4 IMPOSED BY THIS ACT EQUAL TO THE AMOUNT PAID IN THE TAX YEAR FOR  
5 HEPATITIS A IMMUNIZATIONS FOR THE TAXPAYER'S EMPLOYEES WHO ARE  
6 RESIDENTS OF THIS STATE.

7 (2) THE AMOUNT OF THE CREDIT UNDER THIS SECTION SHALL NOT  
8 EXCEED THE USUAL AND CUSTOMARY FEE THAT WOULD BE PAID FOR IMMUNI-  
9 ZATIONS AGAINST HEPATITIS A UNDER A STATE SPONSORED HEALTH  
10 INSURANCE PROGRAM.

1           (3) IF THE AMOUNT OF THE CREDIT UNDER THIS SECTION EXCEEDS  
2 THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION  
3 OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE  
4 REFUNDED.

5           (4) AS USED IN THIS SECTION, "FOOD SERVICE ESTABLISHMENT"  
6 MEANS A PERSON LICENSED AS A FOOD SERVICE ESTABLISHMENT UNDER THE  
7 FOOD LAW OF 2000, 2000 PA 92, MCL 289.1101 TO 289.8111.