

# HOUSE BILL No. 5182

September 15, 2005, Introduced by Reps. Hune and Gaffney and referred to the Committee on Senior Health, Security, and Retirement.

A bill to amend 1975 PA 228, entitled  
"Single business tax act,"  
(MCL 208.1 to 208.145) by adding section 35c.

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

1           SEC. 35C. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2   2005, A TAXPAYER THAT REQUIRES SUBSTANCE ABUSE TESTING OF EMPLOYEES  
3   UNDER SECTION 20173A OF THE PUBLIC HEALTH CODE, 1978 PA 368, MCL  
4   333.20173A, MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT  
5   EQUAL TO THE ACTUAL COST PAID IN THE TAX YEAR FOR ALL REQUIRED  
6   TESTING.

7           (2) IF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX YEAR  
8   AND ANY UNUSED CARRYFORWARD OF THE CREDIT ALLOWED UNDER THIS  
9   SECTION EXCEED THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR,

1 THE EXCESS SHALL NOT BE REFUNDED, BUT MAY BE CARRIED FORWARD AS AN  
2 OFFSET TO THE TAX LIABILITY IN SUBSEQUENT TAX YEARS FOR 10 TAX  
3 YEARS OR UNTIL THE EXCESS CREDIT IS USED UP, WHICHEVER OCCURS  
4 FIRST.

5 Enacting section 1. This amendatory act does not take effect  
6 unless Senate Bill No.\_\_\_\_ or House Bill No. 5183(request no.  
7 00308'05) of the 93rd Legislature is enacted into law.