

# SENATE BILL No. 492

May 11, 2005, Introduced by Senator BARCIA and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 272.

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

1           SEC. 272. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2           2004, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS  
3           ACT EQUAL TO THE COST PAID FOR THE PURCHASE IN THE TAX YEAR BY THE  
4           TAXPAYER OF EITHER OF THE FOLLOWING:

5           (A) A SUBSTANCE THAT IS OR CONTAINS A DYE THAT WILL, ON  
6           RELEASE FROM A CONTAINER THAT HOLDS ANHYDROUS AMMONIA, STAIN  
7           OBJECTS THAT IT COMES IN CONTACT WITH, INCLUDING SKIN AND CLOTHING,  
8           IN A HIGHLY VISIBLE MANNER.

9           (B) A FUNCTIONING TANK OR VALVE LOCK PROPERLY INSTALLED ON AN

1 ANHYDROUS AMMONIA TANK.

2 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION  
3 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT  
4 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE  
5 REFUNDED.

6 (3) AS USED IN THIS SECTION, "ANHYDROUS AMMONIA" MEANS AN  
7 INORGANIC COMPOUND THAT DOES NOT CONTAIN WATER AND CONSISTS OF 1  
8 NITROGEN ATOM AND 3 HYDROGEN ATOMS.