

# HOUSE BILL No. 6308

July 16, 2008, Introduced by Reps. Simpson, Polidori, Condino, Alma Smith and Leland and referred to the Committee on Health Policy.

A bill to amend 2007 PA 36, entitled  
"Michigan business tax act,"  
(MCL 208.1101 to 208.1601) by adding section 461.

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

1           SEC. 461. (1) A TAXPAYER WHO IS A DENTIST AND WHO, WITHIN 1  
2 YEAR BEFORE OR AFTER THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT  
3 ADDED SECTION 16631 TO THE PUBLIC HEALTH CODE, 1978 PA 368, MCL  
4 333.16631, PURCHASES AND INSTALLS A DENTAL AMALGAM SEPARATOR ON A  
5 WASTEWATER DRAIN IN HIS OR HER DENTIST OFFICE THAT IS USED TO  
6 DISCHARGE DENTAL AMALGAM AS REQUIRED UNDER SECTION 16631 OF THE  
7 PUBLIC HEALTH CODE, 1978 PA 368, MCL 333.16631, MAY CLAIM A CREDIT  
8 AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO 100% OF THE COSTS  
9 INCURRED DURING THE TAX YEAR FOR THE PURCHASE AND INSTALLATION OF  
10 EACH DENTAL AMALGAM SEPARATOR OR \$3,000.00 FOR EACH DENTAL AMALGAM

1 SEPARATOR PURCHASED AND INSTALLED DURING THE TAX YEAR, WHICHEVER IS  
2 LESS.

3 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION  
4 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT  
5 EXCESS SHALL NOT BE REFUNDED, BUT MAY BE CARRIED FORWARD AS AN  
6 OFFSET TO THE TAXPAYER'S TAX LIABILITY IN SUBSEQUENT TAX YEARS.

7 (3) AS USED IN THIS SECTION, "DENTIST" MEANS AN INDIVIDUAL  
8 LICENSED UNDER ARTICLE 15 OF THE PUBLIC HEALTH CODE, 1978 PA 368,  
9 MCL 333.16101 TO 333.18838, TO ENGAGE IN THE PRACTICE OF DENTISTRY.

10 Enacting section 1. This amendatory act does not take effect  
11 unless Senate Bill No.\_\_\_\_ or House Bill No. 6307(request no.  
12 03806'07 \*) of the 94th Legislature is enacted into law.