

HOUSE BILL No. 5154

June 25, 2009, Introduced by Reps. Pearce, Bolger, Tyler, Paul Scott, Green, Hildenbrand, Meekhof, Haines, Denby, Meltzer, Walsh, Knollenberg, DeShazor, Kurtz, Pavlov, Daley, Haveman, Crawford, Rocca, Proos, Agema and Marleau 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 259.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 259. (1) FOR THE 2010 TAX YEAR AND EACH TAX YEAR AFTER
2 2010, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS
3 ACT EQUAL TO 50% OF THE AMOUNT PAID BY THE TAXPAYER DURING THE TAX
4 YEAR TO INSTALL, IN ACCORDANCE WITH THE REQUIREMENTS OF THE STILLE-
5 DEROSSETT-HALE SINGLE STATE CONSTRUCTION CODE ACT, 1972 PA 230, MCL
6 125.1501 TO 125.1531, PHOTOELECTRIC SMOKE ALARMS OR IONIZATION
7 SMOKE ALARMS IN A RESIDENTIAL BUILDING OR STRUCTURE OWNED BY THE
8 TAXPAYER.

1 (2) TO CLAIM THE CREDIT ALLOWED UNDER THIS SECTION, THE
2 TAXPAYER SHALL, ON A FORM OR IN A FORMAT AS PRESCRIBED BY THE
3 DEPARTMENT, PROVIDE PROOF OF PURCHASE OR OTHER VERIFICATION OF THE
4 AMOUNT PAID FOR THE PURCHASE AND INSTALLATION OF THE SMOKE ALARMS
5 ALONG WITH DOCUMENTATION VERIFYING THAT THE SMOKE ALARMS WERE
6 INSTALLED IN COMPLIANCE WITH THE REQUIREMENTS OF THE STILLE-
7 DEROSSETT-HALE SINGLE STATE CONSTRUCTION CODE ACT, 1972 PA 230, MCL
8 125.1501 TO 125.1531, AND ATTACH THAT VERIFICATION TO ITS ANNUAL
9 RETURN UNDER THIS ACT FOR THE TAX YEAR IN WHICH THE CREDIT UNDER
10 THIS SECTION IS CLAIMED.

11 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX YEAR
12 EXCEEDS THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR, THAT PORTION
13 THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED.

14 (4) AS USED IN THIS SECTION:

15 (A) "IONIZATION SMOKE ALARM" MEANS A DEVICE THAT UTILIZES THE
16 PRESENCE OF IONS AND THE ELECTRICAL CURRENT PRODUCED BY THOSE IONS
17 AS A DETECTION MECHANISM FOR SMOKE AND PROVIDES AN ALARM SUITABLE
18 TO ALERT THE OCCUPANTS OF SMOKE AND A POTENTIAL FIRE HAZARD.

19 (B) "PHOTOELECTRIC SMOKE ALARM" MEANS A DEVICE THAT UTILIZES
20 LIGHT AS A DETECTION MECHANISM FOR SMOKE AND PROVIDES AN ALARM
21 SUITABLE TO ALERT THE OCCUPANTS OF SMOKE AND A POTENTIAL FIRE
22 HAZARD.

23 (C) "RESIDENTIAL BUILDING OR STRUCTURE" MEANS A SINGLE-FAMILY
24 DWELLING, 1- OR 2-FAMILY DETACHED DWELLING, OR MULTIPLE-FAMILY
25 DWELLING.