

HOUSE BILL No. 5971

May 9, 2018, Introduced by Reps. Dianda, Zemke, Love, Greimel, Geiss, Sneller, Hertel, Sowerby, Pagan, Durhal and Ellison 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 206.713) by adding section 283.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **SEC. 283. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31, 2018**
2 **AND BEFORE JANUARY 1, 2024, A TAXPAYER MAY CLAIM A CREDIT AGAINST**
3 **THE TAX IMPOSED BY THIS PART FOR EXPENSES INCURRED BY THE TAXPAYER**
4 **DURING THE TAX YEAR TO REPAIR OR REPLACE TIRES ON HIS OR HER**
5 **VEHICLE DUE TO DAMAGE ATTRIBUTABLE TO THE POOR ROAD CONDITIONS IN**
6 **THIS STATE IN AN AMOUNT EQUAL TO 50% OF THOSE EXPENSES OR \$150.00,**
7 **OR FOR SPOUSES FILING A JOINT RETURN \$300.00, WHICHEVER IS LESS.**
8 **(2) TO CLAIM THE CREDIT ALLOWED UNDER THIS SECTION, THE**

1 TAXPAYER SHALL, IN THE MANNER REQUIRED BY THE DEPARTMENT, PROVIDE
2 ALL OF THE FOLLOWING:

3 (A) VERIFICATION OF THE AMOUNT PAID FOR THE REPAIR OR
4 REPLACEMENT OF TIRES ON HIS OR HER VEHICLE.

5 (B) THE DATE AND TIME OF THE DAMAGE.

6 (C) THE NAME OF THE COUNTY IN WHICH THE DAMAGE OCCURRED, THE
7 NAME OF THE ROAD, DIRECTION OF TRAVEL, WHICH LANE, IF APPLICABLE,
8 AND THE CLOSEST CROSSROAD.

9 (D) A STATEMENT THAT THE TAXPAYER HAS NOT RECEIVED
10 REIMBURSEMENT FOR ALL OR ANY PORTION OF THE EXPENSES FOR WHICH THE
11 CREDIT IS CLAIMED UNDER THIS SECTION FROM ANY OTHER SOURCE.

12 (3) A TAXPAYER SHALL NOT INCLUDE ANY EXPENSES THAT IMPROVE THE
13 CONDITION OF THE VEHICLE BEYOND THOSE NECESSARY TO REPAIR THE
14 DAMAGE AND BRING THE VEHICLE BACK TO WORKING CONDITION.

15 (4) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
16 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE
17 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.