

**SUBSTITUTE FOR  
SENATE BILL NO. 144**

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.847) by adding section 272a.

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

1           Sec. 272a. (1) Subject to subsection (2), for the 2022 tax  
2 year only, a taxpayer that claims a credit under section 272 on the  
3 taxpayer's return filed under this part for the 2022 tax year is  
4 entitled to a credit in an amount equal to 24% of the credit the  
5 taxpayer is allowed to claim as a credit under section 32 of the  
6 internal revenue code for the 2022 tax year. A taxpayer shall not  
7 claim this credit on the taxpayer's return filed under this part  
8 for the 2022 tax year or file an amended return for the 2022 tax  
9 year to claim this credit. In a form and manner as determined by

1 the department, the department shall calculate the amount of the  
2 credit that each taxpayer is entitled to receive under this  
3 section. The amount of the credit calculated under this section  
4 must be refunded as soon as practical as provided in section 30 of  
5 1941 PA 122, MCL 205.30. Notwithstanding section 352, the  
6 department shall issue any refund under this subsection to the  
7 taxpayer in the form of a fully negotiable check.

8 (2) The credit under this section is in addition to the credit  
9 under section 272(1)(c) for the 2022 tax year. However,  
10 notwithstanding any provision to the contrary in section 272, a  
11 taxpayer that receives a credit under this section is not entitled  
12 to an additional credit under section 272(2).

13 Enacting section 1. This amendatory act is intended to be  
14 retroactive and applies retroactively effective for the 2022 tax  
15 year.