

# HOUSE BILL NO. 5632

March 21, 2024, Introduced by Rep. Schmaltz 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 206.847) by adding section 277.

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

1           **Sec. 277. (1) For tax years that begin on and after January 1,**  
2 **2024, a taxpayer who is a senior citizen who makes qualified**  
3 **expenditures during the tax year to renovate or update the**  
4 **taxpayer's principal residence or a taxpayer who makes qualified**  
5 **expenditures during the tax year to renovate or update the**  
6 **principal residence of a family member who is a senior citizen may**

1 claim a credit of \$250.00 against the tax imposed by this part. The  
2 department, in cooperation with the department of health and human  
3 services, must create and publish a list of qualified expenditures  
4 that qualify for a credit under this section. The department may  
5 require reasonable proof of the qualified expenditures for which a  
6 credit is claimed under this section.

7 (2) If the credit allowed under this section exceeds the tax  
8 liability of the taxpayer for the tax year, the amount by which the  
9 credit exceeds the taxpayer's tax liability must be refunded.

10 (3) As used in this section:

11 (a) "Family member" means an individual related to the  
12 taxpayer by blood, marriage, or adoption who is within the fifth  
13 degree of kinship to the taxpayer.

14 (b) "Principal residence" means a principal residence for  
15 which an exemption is granted under section 7cc of the general  
16 property tax act, 1893 PA 206, MCL 211.7cc.

17 (c) "Qualified expenditures" means expenditures incurred to  
18 make modifications or renovations to all or any portion of a  
19 principal residence to provide mobility assistance or otherwise  
20 accommodate the physical needs of a senior citizen, including, but  
21 not limited to, bath bars, ramps, safety features, door widening,  
22 access changes, wheelchair lifts, stairwell lifts, and refitting of  
23 fixtures.

24 (d) "Senior citizen" means an individual who is 65 years of  
25 age or older at the close of the tax year.