

Act No. 291  
Public Acts of 1995  
Approved by the Governor  
January 9, 1996  
Filed with the Secretary of State  
January 9, 1996

**STATE OF MICHIGAN  
88TH LEGISLATURE  
REGULAR SESSION OF 1995**

Introduced by Senators North, Cisky, Peters, Koivisto, McManus, Rogers, Stille, Dunaskiss, Gougeon, Schwarz, Shugars, Bennett, Young, Steil, Carl, Hoffman, Honigman, Emmons, Bouchard, Schuette and Van Regenmorter

# **ENROLLED SENATE BILL No. 472**

AN ACT to amend Act No. 281 of the Public Acts of 1967, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," as amended, being sections 206.1 to 206.532 of the Michigan Compiled Laws, by adding section 30c.

*The People of the State of Michigan enact:*

Section 1. Act No. 281 of the Public Acts of 1967, as amended, being sections 206.1 to 206.532 of the Michigan Compiled Laws, is amended by adding section 30c to read as follows:

Sec. 30c. For the 1998 tax year and each tax year after the 1998 tax year, the amount of the deduction allowed under section 30(1)(r) shall be either of the following:

- (a) For a single return, an amount not to exceed \$7,500.00.
- (b) For a joint return, an amount not to exceed \$15,000.00.

Section 2. This amendatory act shall not take effect unless all of the following bills of the 88th Legislature are enacted into law:

- (a) Senate Bill No. 342.
- (b) Senate Bill No. 545.
- (c) House Bill No. 4358.
- (d) House Bill No. 4404.
- (e) House Bill No. 4605.

This act is ordered to take immediate effect.

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Secretary of the Senate.

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Clerk of the House of Representatives.

Approved \_\_\_\_\_

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Governor.