



# HOUSE BILL No. 4647

March 21, 1995, Introduced by Reps. DeMars, Lowe, Yokich, Alley, DeHart, Cropsey, Stallworth, Brewer, Wallace, Palamara, Anthony, Pitoniak, Leland, Price, Weeks, Jaye, Gagliardi, Martinez, Nye, Kukuk, LeTarte, Law, DeLange, McBryde, Voorhees, Oxender, Walberg, Geiger, Owen, Wetters, Gubow, Dobb, Bankes, Munsell, London and Gnodtke and referred to the Committee on Tax Policy.

A bill to amend Act No. 281 of the Public Acts of 1967,  
entitled

"Income tax act of 1967,"

as amended, being sections 206.1 to 206.532 of the Michigan  
Compiled Laws, by adding section 266.

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

1 Section 1. Act No. 281 of the Public Acts of 1967, as  
2 amended, being sections 206.1 to 206.532 of the Michigan Compiled  
3 Laws, is amended by adding section 266 to read as follows:

4 SEC. 266. (1) FOR THE 1995 TAX YEAR AND EACH TAX YEAR AFTER  
5 1995, A TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED BY THIS ACT  
6 AN AMOUNT EQUAL TO 50% OF THE AGGREGATE AMOUNT OF CONTRIBUTIONS  
7 MADE BY THE TAXPAYER DURING THE TAX YEAR TO THE MICHIGAN NATIONAL  
8 GUARD SCHOLARSHIP PROGRAM ESTABLISHED IN THE MICHIGAN NATIONAL  
9 GUARD SCHOLARSHIP ACT.

1 (2) FOR A TAXPAYER OTHER THAN A RESIDENT ESTATE OR TRUST,  
2 THE CREDIT ALLOWED UNDER THIS SECTION FOR A TAX YEAR SHALL NOT  
3 EXCEED \$100.00, OR \$200.00 FOR A HUSBAND AND WIFE FILING A JOINT  
4 RETURN.

5 (3) FOR A RESIDENT ESTATE OR TRUST, THE CREDIT ALLOWED UNDER  
6 THIS SECTION SHALL NOT EXCEED 10% OF THE TAX LIABILITY FOR THE  
7 TAX YEAR AS DETERMINED WITHOUT REGARD TO THIS SECTION OR  
8 \$5,000.00, WHICHEVER IS LESS.

9 (4) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX  
10 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE  
11 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED TO THE  
12 TAXPAYER.

13 (5) A TAXPAYER SHALL NOT CLAIM A CREDIT UNDER THIS SECTION  
14 FOR A CONTRIBUTION FOR WHICH A CREDIT WAS CLAIMED BY THE TAXPAYER  
15 UNDER SECTION 38D OF THE SINGLE BUSINESS TAX ACT, ACT NO. 228 OF  
16 THE PUBLIC ACTS OF 1975, BEING SECTION 208.38D OF THE MICHIGAN  
17 COMPILED LAWS.

18 Section 2. This amendatory act shall not take effect unless  
19 Senate Bill No. \_\_\_\_\_ or House Bill No. 4646 (request  
20 no. 00182'95) of the 88th Legislature is enacted into law.