



# HOUSE BILL No. 5759

April 17, 1996, Introduced by Reps. Bush, Goschka, Walberg, Horton, Cropsey, McManus, Bodem, Voorhees, Law, Jellema and Perricone 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 202.

**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 202 to read as follows:

4 SEC. 202. A TAXPAYER SHALL NOT CLAIM ANY EXEMPTION, DEDUC-  
5 TION, OR CREDIT UNDER THIS ACT IF THAT TAXPAYER IS SUBJECT TO A  
6 JEOPARDY ASSESSMENT UNDER SECTION 26 OF ACT NO. 122 OF THE PUBLIC  
7 ACTS OF 1941, BEING SECTION 205.26 OF THE MICHIGAN COMPILED LAWS,  
8 BASED ON INCOME DERIVED FROM ILLEGAL ACTIVITIES.