



HOUSE BILL No. 5976

July 2, 1996, Introduced by Reps. Willard, Profit, Freeman, Curtis, Baade, Tesanovich, Anthony, Vaughn, Pitoniak and DeMars and referred to the Committee on Tax Policy.

A bill to amend section 506 of Act No. 281 of the Public Acts of 1967, entitled

"Income tax act of 1967,"

as amended by Act No. 254 of the Public Acts of 1987, being section 206.506 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 506 of Act No. 281 of the Public Acts of
2 1967, as amended by Act No. 254 of the Public Acts of 1987, being
3 section 206.506 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 506. "Eligible serviceperson", "eligible veteran",
6 ~~and~~ OR "eligible widow or widower" means a serviceperson, vet-
7 eran, or widow or widower OF AN ELIGIBLE SERVICEPERSON OR
8 ELIGIBLE VETERAN, WHO SERVED IN ANY WAR, OR SERVED IN THE ARMED
9 FORCES OF THE UNITED STATES PURSUANT TO A PRESIDENTIAL EXECUTIVE

1 ORDER OR PRESIDENTIAL PROCLAMATION. FOR PURPOSES OF THIS CHAPTER
 2 AND FOR TAX YEARS BEGINNING AFTER DECEMBER 31, 1995, THE STATE
 3 EQUALIZED VALUE ALLOWANCE FOR AN ELIGIBLE SERVICEPERSON, ELIGIBLE
 4 VETERAN, OR ELIGIBLE WIDOW OR WIDOWER IS \$4,500.00 AS ADJUSTED
 5 UNDER THIS SECTION. FOR TAX YEARS BEGINNING AFTER DECEMBER 31,
 6 1996, THE STATE EQUALIZED VALUE ALLOWANCE UNDER THIS SECTION
 7 SHALL BE INCREASED EACH YEAR BY THE SAME AMOUNT AS THE AMOUNT OF
 8 INCREASE IN TAXABLE VALUE AS DETERMINED UNDER SECTION 27A OF THE
 9 GENERAL PROPERTY TAX ACT, ACT NO. 206 OF THE PUBLIC ACTS OF 1893,
 10 BEING SECTION 211.27A OF THE MICHIGAN COMPILED LAWS. ~~—, whose~~
 11 ~~income as defined in this chapter is not more than \$7,500.00 per~~
 12 ~~year unless the serviceperson, veteran, or widow or widower~~
 13 ~~receives compensation paid by the veterans administration or the~~
 14 ~~armed forces of the United States for service incurred disabili-~~
 15 ~~ties and who meets the requirements of the following schedule:—~~

16

				State
				Equalized
				Value
War	Person	Service in War	Disability %	Allowance
-				
Indian	Veteran or	3 months, or +	No	\$3,500.00
Civil	veteran's	day with dis-	requirement	
Spanish-	widow or	charge for serv-		
American	widower	ice connected		
Mexican		disability		
-				
World War I	Widow or	3 months, or +	No	\$2,500.00
World War II	widower of	day with dis-	requirement	
Korean	nondisabled	charge for serv-		
	or nonpen-	ice connected		
	sioned	disability		
	veteran			
-				
All wars or	Pensioned	—Any	No	\$3,500.00
presidential	veteran or		requirement	
executive	veteran's			

1	order or	widow or			
2	presidential	widower			
3	proclamation				
4	-				
5	All wars or	Veteran with	Any	10-50	\$3,500.00
6	presidential	service con-			
7	executive	nected dis-			
8	order or	ability or			
9	presidential	veteran's			
10	proclamation	widow or			
11		widower			
12	-				
13	All wars or	Veteran with	Any	60-70-80	\$4,000.00
14	presidential	service con-			
15	executive	nected dis-			
16	order or	ability or			
17	presidential	veteran's			
18	proclamation	widow or			
19		widower			
20	-				
21	All wars or	Veteran with	Any	90-100	\$4,500.00
22	presidential	service con-			
23	executive	nected dis-			
24	order or	ability or			
25	presidential	veteran's			
26	proclamation	widow or			
27		widower			
28	-				
29	All wars or	Widow or	Any	No	\$4,500.00
30	presidential	widower of		requirement	
31	executive	veteran dying			
32	order or	in service			
33	presidential				
34	proclamation				
35	-				
36	Current	Serviceperson	Any	No	\$3,500.00
37	service	or		requirement	
38		serviceperson's			
39		widow or			
40		widower			