

HB 4812, As Passed Senate, December 14, 2000

**SENATE SUBSTITUTE FOR
HOUSE BILL NO. 4812**

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 268.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 268. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2000, AN ELIGIBLE TAXPAYER MAY CLAIM A CREDIT UNDER SECTION 267
3 AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO THE TAXPAYER'S QUAL-
4 IFIED ADOPTION EXPENSES IN EXCESS OF THE AMOUNT OF CREDIT FOR
5 QUALIFIED ADOPTION EXPENSES THE TAXPAYER CLAIMED UNDER SECTION 23
6 OF THE INTERNAL REVENUE CODE OR \$1,200.00 PER CHILD, WHICHEVER IS
7 LESS.
8 (2) AS USED IN THIS SECTION:
9 (A) "ELIGIBLE TAXPAYER" MEANS THAT TERM AS DEFINED IN
10 SECTION 267.

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1 (B) "QUALIFIED ADOPTION EXPENSES" MEANS ADOPTION EXPENSES
2 THAT ARE ELIGIBLE TO BE USED BY AN ELIGIBLE TAXPAYER TO CLAIM A
3 CREDIT AGAINST THE TAXPAYER'S FEDERAL TAX LIABILITY UNDER SECTION
4 23 OF THE INTERNAL REVENUE CODE FOR THE SAME TAX YEAR THAT THE
5 TAXPAYER IS CLAIMING A CREDIT UNDER THIS SECTION.

6 Enacting section 1. This amendatory act does not take
7 effect unless House Bill No. 4852 of the 90th Legislature is
8 enacted into law.