



HOUSE BILL No. 5640

April 18, 2000, Introduced by Reps. Neumann, Hale, DeHart, Jacobs, Shackleton, Dennis, Pestka, Rison, Gilbert, Julian, Minore, Schauer, Frank, Bovin, DeRossett, Ehardt, Kelly, Quarles, Rivet, Jamnick, Spade, Mans, O'Neil, Woodward, Switalski, Baird, Price, Prusi, Schermesser, Stallworth, Wojno, Lockwood, Bogardus, Kilpatrick and Raczkowski and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 267.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 267. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 1999, A TAXPAYER WHO IS A TEACHER WHO TEACHES AT A PUBLIC SCHOOL
3 OR PUBLIC SCHOOL ACADEMY MAY CLAIM A CREDIT EQUAL TO THE COST
4 PAID BY THE TAXPAYER IN THE TAX YEAR FOR CLASSROOM SUPPLIES
5 RELATED TO THE COURSES TAUGHT BY THE TAXPAYER DURING THE TAX YEAR
6 NOT TO EXCEED \$350.00.

7 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
8 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION THAT
9 EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.

10 (3) AS USED IN THIS SECTION:

1 (A) "CLASSROOM SUPPLIES" MEANS ANY OF THE FOLLOWING:

2 (i) BOOKS FOR TEACHER OR STUDENT USE, BOOKS ON TAPES, OR
3 VIDEOTAPES.

4 (ii) COMPUTER PROGRAMS.

5 (iii) EQUIPMENT INCLUDING, BUT NOT LIMITED TO, TAPE RECORD-
6 ERS, HEADPHONES, SCIENCE EQUIPMENT, AND LAB EQUIPMENT FOR ANY
7 COURSE.

8 (iv) ART SUPPLIES.

9 (v) CLASSROOM DECORATIVE MATERIALS.

10 (vi) FOOD AND OTHER SUPPLIES OR MATERIALS FOR EXPERIMENTS OR
11 PROJECTS CARRIED OUT IN THE CLASSROOM.

12 (vii) PRIZES, AWARDS, OR REWARDS.

13 (viii) OTHER SUPPLIES OR MATERIALS SIMILAR TO THOSE LISTED
14 IN THIS SECTION.

15 (B) "PUBLIC SCHOOL" AND "PUBLIC SCHOOL ACADEMY" MEAN THOSE
16 TERMS AS DEFINED IN SECTION 5 OF THE REVISED SCHOOL CODE, 1976 PA
17 451, MCL 380.5.