

**SENATE BILL NO. 376**

February 24, 1999, Introduced by Senator GOUGEON, GOSCHKA and  
HAMMERSTROM and referred to the Committee on Finance.

A bill to amend 1975 PA 228, entitled  
"Single business tax act,"  
(MCL 208.1 to 208.145) by adding section 39d.

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

1        SEC. 39D. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2 1998, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED UNDER  
3 THIS ACT EQUAL TO THE VALUE, NOT TO EXCEED \$5,000.00, OF A WORK-  
4 ING MOTOR VEHICLE DONATED IN THE TAX YEAR TO THE FAMILY INDEPEN-  
5 DENCE AGENCY BY THE TAXPAYER FOR USE BY A PERSON WHO HAS EXECUTED  
6 A SOCIAL CONTRACT DESCRIBED UNDER SECTION 57E OF THE SOCIAL WEL-  
7 FARE ACT, 1939 PA 280, MCL 400.57E.  
8        (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX  
9 LIABILITY OF THE TAXPAYER FOR THE TAXABLE YEAR, THE PORTION OF  
10 THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.