

# SENATE BILL No. 1414

October 3, 2000, Introduced by Senator PETERS and referred to the Committee on Finance.

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 2000, A TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED BY THIS ACT  
3 AN AMOUNT EQUAL TO THE CONTRIBUTION MADE TO A FINE ARTS FACILITY  
4 OR ORGANIZATION NOT TO EXCEED \$100.00, OR \$200.00 FOR A HUSBAND  
5 AND WIFE FILING A JOINT RETURN.

6        (2) THE CREDIT ALLOWED UNDER THIS SECTION IS NOT REFUNDABLE  
7 AND SHALL NOT EXCEED THE TAX LIABILITY OF THE TAXPAYER FOR THE  
8 TAX YEAR.

9        (3) AS USED IN THIS SECTION, "FINE ARTS FACILITY OR  
10 ORGANIZATION" MEANS ANY OF THE FOLLOWING:

1           (A) AN ART INSTITUTE, MUSEUM, SCHOOL, OR OTHER VISUAL ARTS  
2 FACILITY OR ORGANIZATION.

3           (B) A SYMPHONY, OPERA HOUSE, OR OTHER MUSICAL ARTS  
4 FACILITY.

5           (C) A THEATER OR OTHER THEATRICAL ARTS OR DANCE FACILITY OR  
6 ORGANIZATION.

7           (D) A LITERARY ARTS FACILITY OR ORGANIZATION.