

SNOWMOBILE TRAIL CREDIT

House Bill 4078

Sponsor: Rep. Scott Shackleton

Committee: Tax Policy

Complete to 8-14-01

A SUMMARY OF HOUSE BILL 4078 AS INTRODUCED 1-31-01

The bill would amend the Income Tax Act to allow a taxpayer to claim a credit of \$250 if he or she permitted a snowmobile trail designated by the state Department of Natural Resources to cross his or her property and if the taxpayer had entered into an easement, lease, permit, or other appropriate agreement providing public access to the trail.

The credit would not be refundable; that is, if the credit exceeded the amount of tax owed, the excess amount would not be refunded to the taxpayer. The credit would apply for tax years beginning after December 31, 2000.

MCL 206.269

House Bill 4078 (8-14-01)

Analyst: C. Couch

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