

HOUSE BILL No. 4479

March 15, 2001, Introduced by Reps. Birkholz, Bradstreet, Raczkowski, Allen, Gilbert, Vander Veen, Kooiman, Cameron Brown, Middaugh, Bishop, Voorhees, Tabor, Vander Roest, Julian, Pappageorge, Sanborn, Schauer, Ruth Johnson, Van Woerkom, Richardville, Toy, Woronchak, Faunce, Lockwood, Wojno, Garcia, Shackleton, Rocca, Hager, Richner and Vear 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 269.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 269. (1) FOR TAX YEARS THAT END AFTER DECEMBER 31,
2 2000, AN ELIGIBLE TAXPAYER MAY CLAIM A CREDIT UNDER THIS SECTION
3 EQUAL TO THE SUM OF THE FOLLOWING COSTS PAID, AND NOT OTHERWISE
4 REIMBURSED TO THE TAXPAYER, BY THE ELIGIBLE TAXPAYER IN THE TAX
5 YEAR:
6 (A) TEN PERCENT OF THE COST FOR THE PURCHASE AND INSTALLA-
7 TION OF AN APPLIANCE THAT HAS THE ENERGY STAR LABEL UNDER THE
8 VOLUNTARY ENERGY STAR LABEL PROGRAM OPERATED JOINTLY BY THE FED-
9 ERAL ENVIRONMENTAL PROTECTION AGENCY AND THE FEDERAL DEPARTMENT
10 OF ENERGY.

1 (B) ONE HUNDRED PERCENT OF THE COST OF WEATHERIZATION OF THE
2 ELIGIBLE TAXPAYER'S HOME.

3 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
4 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT
5 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE
6 REFUNDED.

7 (3) AS USED IN THIS SECTION:

8 (A) "ELIGIBLE TAXPAYER" MEANS A TAXPAYER THAT MEETS THE
9 QUALIFICATIONS FOR A HOME HEATING CREDIT UNDER SECTION 527A.

10 (B) "WEATHERIZATION" MEANS THE MODIFICATION OF THE ELIGIBLE
11 TAXPAYER'S HOME AND HOME HEATING SYSTEMS TO IMPROVE HEATING EFFI-
12 CIENCY, INCLUDING, BUT NOT LIMITED TO, CAULKING AND
13 WEATHER-STRIPPING, INSULATION OF CEILINGS, ATTICS, WALLS, FLOORS,
14 OR WATER HEATERS, AND INSTALLATION OF FURNACE IGNITION SYSTEMS,
15 CLOCK THERMOSTATS, STORM WINDOWS, OR STORM DOORS.