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CITY INCOME TAX EXEMPTION FOR ACTIVE DUTY MILITARY

House Bill 4712

Sponsor: Rep. David Robertson

Committee: Tax Policy

Complete to 5-20-03

A SUMMARY OF HOUSE BILL 4712 AS INTRODUCED 5-20-03

The bill would amend the City Income Tax Act to allow a city to exclude from the tax compensation received by a taxpayer while on active military duty in the U.S. armed forces in an area designated as a combat zone by the President of the United States. The exclusion would be made by an amendment to the local income tax ordinance.

(This would be in addition to the current exclusion in the act for compensation received for service in the U.S. armed forces.)

MCL 141.632

House Bill 4712 (5-20-03)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.