

# Legislative Analysis

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## MARRIAGE PRESERVATION PROGRAM & INCOME TAX CREDIT

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**House Bill 5468**  
**Sponsor: Rep. John Stahl**

**House Bill 5469**  
**Sponsor: Rep. Lauren Hager**

**Committee: Judiciary**  
**Complete to 3-29-04**

### A SUMMARY OF HOUSE BILLS 5468 AND 5469 AS INTRODUCED 2-5-04

House Bill 5468 would amend the Income Tax Act (MCL 206.269) to provide taxpayers with a nonrefundable credit against the income tax that is equal to the cost paid during the tax year for a qualifying marriage preservation program, up to \$50. A qualifying marriage preservation program would be a marriage program that met the requirements proposed in House Bill 5469. The credit would be available for tax years that began after December 31, 2002. The bills are tie-barred to each other.

House Bill 5469 would add a new section to Public Act 128 of 1887 (MCL 551.112), which sets the legal age for marriage and the requirement of a marriage license, to establish criteria for a qualifying marriage preservation program. The bill would specify that if the parties to a marriage attend and complete a qualifying marriage preservation program, they could claim the income tax credit proposed under House Bill 5468. The marriage preservation program would have to meet the following criteria:

- Be designed as a premarital education or counseling program or a relationship education or counseling program for married couples that had as a primary focus skill-building strategies for strengthening or preserving marriages.
- At a minimum, include programs on conflict management, communication skills, financial matters, and child and parenting responsibilities (if the couple had or planned to have children).
- Be at least four hours in duration and be conducted by (1) a licensed professional counselor, licensed marriage and family therapist, or licensed psychologist; (2) a registered social worker or certified social worker; (3) a psychiatrist; and/or (4) an official representative of a religious institution or his or her designee.

**FISCAL IMPACT:**

The bill would reduce income tax revenue by less than an estimated \$3.0 million on an annual basis. The fiscal impact would affect General Fund/General Purpose (GF/GP) revenue.

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