

HOUSE BILL No. 4578

April 29, 2003, Introduced by Reps. Amos, Richardville, Walker, Pastor, LaJoy, Voorhees, Ward, Stakoe, Farhat, Taub, Brandenburg, Vander Veen, Gaffney, Emmons, Robertson, Ruth Johnson, Wenke, Hoogendyk, Stahl, Hune, Brown, Shaffer, Rocca, Meyer, Palsrok, Pumford, Garfield, Koetje, Milosch, Plakas, Nofs, Casperson, Acciavatti, Drolet, Nitz, Moolenaar, DeRoche, Huizenga, Kooiman, Shulman, Hart, Woronchak, Middaugh, Caul, Wojno and Vagnozzi 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 270.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 270. (1) For 1 tax year only that begins after
2 December 31, 2002, a taxpayer who is a qualified veteran may
3 claim a credit equal to \$500.00.

4 (2) A qualified veteran shall attach a copy of the discharge
5 papers that reflect the awarding of the medal described in
6 subsection (5) on which the claim for credit is based to the
7 annual return required by this act on which the qualified veteran
8 claims the credit allowed under this section.

9 (3) A qualified veteran who is not required to file an
10 annual return under this act may file a return for the sole
11 purpose of claiming the credit allowed under this section.

1 (4) If the amount of the credit exceeds the tax liability of
2 the taxpayer for the tax year, that portion of the credit that
3 exceeds the tax liability shall be refunded.

4 (5) As used in this section, "qualified veteran" means an
5 individual who received any of the following:

6 (a) The southwest Asia service medal created by presidential
7 executive order numbered 12754 issued on March 12, 1991.

8 (b) The national defense service medal reinstated in a
9 memorandum from the office of the deputy secretary of defense
10 dated April 26, 2002 for honorable active service on and after
11 September 11, 2001 until a date not yet determined.

12 (c) The global war on terrorism expeditionary medal or the
13 global war on terrorism service medal created by executive order
14 signed on March 12, 2003.

15 (d) Any service or campaign medal for service authorized by
16 the congress of the United States in Public Law No. 107-243 on
17 October 16, 2002 in the "Authorization for Use of Military Force
18 Against Iraq Resolution of 2002".