

HOUSE BILL No. 5468

February 5, 2004, Introduced by Reps. Stahl, Brandenburg, Acciavatti, Shaffer, Meyer, Ward, Nofs, Hune, Taub, Gaffney, Bradstreet, Hager, Voorhees, Kooiman, Lipsey, Hummel, Cheeks, Vander Veen, Gleason, Spade, Pappageorge, Moolenaar, Reeves, Ehardt, Milosch, Sheen, DeRossett, Mortimer, Newell, Nitz, Bisbee, Stakoe, Rocca, Huizenga and Garfield and referred to the Committee on Judiciary.

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 begin after December 31,
2 2002, a taxpayer may claim a credit against the tax imposed by
3 this act equal to the cost paid during the tax year for a
4 qualifying marriage preservation program or \$50.00, whichever is
5 less.

6 (2) If the credit allowed under this section exceeds the tax
7 liability of the taxpayer for the tax year, that portion of the
8 credit that exceeds the tax liability shall not be refunded.

9 (3) As used in this section, "qualifying marriage
10 preservation program" means a qualifying marriage preservation
11 program provided for in and meeting the criteria as set forth in

1 **section 12 of 1887 PA 128, MCL 551.112.**

2 Enacting section 1. This amendatory act does not take
3 effect unless Senate Bill No. _____ or House Bill No. 5469
4 (request no. 00021'03) of the 92nd Legislature is enacted into
5 law.