

# HOUSE BILL No. 6057

June 29, 2004, Introduced by Reps. Steil, Meyer, Nofs, Richardville, Moolenaar, Ward, Garfield, Hummel, Taub, Pappageorge, Voorhees, Mortimer, Shaffer, Rivet, Wojno, Murphy, Lipsey, Stahl, Bisbee, Pastor, Kooiman, Gillard, Accavitti, Farrah, Shackleton, Palmer and LaJoy 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 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 50% of the fair market value of a passenger  
4 vehicle donated by the taxpayer to an organization exempt from  
5 taxation under section 501(c)(3) of the internal revenue code.

6       (2) The value of a passenger vehicle shall be determined  
7 using either of the following:

8       (a) The national automotive dealers association official used  
9 car guide, commonly referred to as the blue book, or a similar,  
10 nationally recognized valuation system.

11       (b) The internal revenue code valuation system to determine

1 the value of property donated to qualified organizations.

2 (3) If the credit allowed under this section exceeds the tax  
3 liability of the taxpayer for the tax year, that amount that  
4 exceeds the tax liability shall not be refunded.

5 (4) As used in this section:

6 (a) "Gross vehicle weight rating" means the value specified  
7 by the manufacturer as the loaded weight of a single vehicle.

8 (b) "Passenger vehicle" means a motor vehicle with motive  
9 power designed to carry 10 passengers or less, a van having a  
10 gross vehicle weight rating of 5,000 pounds or less, or a pickup  
11 truck, but does not include a multipurpose passenger motor  
12 vehicle or motorcycle.