HOUSE BILL No. 6155

September 9, 2004, Introduced by Rep. Kolb and referred to the Committee on Tax Policy.

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A bill to amend 1975 PA 228, entitled "Single business tax act,"

(MCL 208.1 to 208.145) by adding section 22g.
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THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 22g. For tax years that begin after December 31, 2004,
- 2 an automobile insurance company may claim a credit against the
- 3 tax and surcharge imposed by this act equal to gross receipts
- 4 from premiums paid to the taxpayer for automobile insurance
- 5 policies that have premiums that are based primarily on either of
- 6 the following categories:
- 7 (a) The average miles the automobile is driven weekly,
- 8 annually, or both.
 - (b) The daily or weekly commuting mileage of the insured.

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