

SENATE BILL No. 410

April 29, 2003, Introduced by Senators OLSHOVE, CHERRY, BERNERO, CLARK-COLEMAN, JACOBS and SCOTT and referred to the Committee on Finance.

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 who provides care for a parent who lived in the
3 taxpayer's home for 180 days or more during the tax year may
4 claim a credit against the tax imposed by this act equal to
5 \$1,000.00 for each parent who meets the criteria of this
6 section.

7 (2) If the amount of the credit exceeds the tax liability of
8 the taxpayer for the tax year, that portion of the credit that
9 exceeds the tax liability shall be refunded.

10 (3) As used in this section, "parent" means the birth or
11 adoptive mother or father, or stepmother or stepfather, of the

1 taxpayer or of either of the taxpayers if the taxpayers file a
2 joint return.