

Act No. 503
Public Acts of 2004
Filed with the Secretary of State
December 29, 2004

NO EFFECTIVE DATE: Tie-barred to HB 5467, which was vetoed by the Governor

**STATE OF MICHIGAN
92ND LEGISLATURE
REGULAR SESSION OF 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, Garfield, Hardman, McConico, Stewart, Richardville and Murphy

ENROLLED HOUSE BILL No. 5468

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," (MCL 206.1 to 206.532) by adding section 263.

The People of the State of Michigan enact:

Sec. 263. (1) For tax years that begin after December 31, 2005, a qualified taxpayer may claim a credit against the tax imposed by this act equal to the cost paid during the tax year for a premarital education program or \$50.00, whichever is less.

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

(3) As used in this section:

(a) "Premarital education program" means a qualifying premarital education program provided for in and meeting the criteria as set forth in section 12 of 1887 PA 128, MCL 551.112.

(b) "Qualified taxpayer" means a taxpayer or taxpayers who attended a premarital education program during the tax year in which a credit under this section is claimed. If the individuals who participate together in the premarital education program file separate returns for the tax year, only 1 of the taxpayers shall claim the credit under this section. If the taxpayers file a joint return for the tax year, the maximum credit shall be \$50.00 for that joint return.

Enacting section 1. This amendatory act does not take effect unless all of the following bills of the 92nd Legislature are enacted into law:

- (a) House Bill No. 5467.
- (b) House Bill No. 5469.
- (c) House Bill No. 5470.
- (d) House Bill No. 5471.
- (e) House Bill No. 5473.
- (f) House Bill No. 5474.
- (g) Senate Bill No. 959.
- (h) Senate Bill No. 961.
- (i) Senate Bill No. 963.
- (j) Senate Bill No. 964.
- (k) Senate Bill No. 966.



Clerk of the House of Representatives



Secretary of the Senate

Approved

Governor