

# SENATE BILL No. 1176

(As amended June 21, 2006)

March 21, 2006, Introduced by Senators STAMAS, ALLEN, CASSIS, McMANUS and BISHOP 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 275.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 275. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2        2005, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS  
3        ACT EQUAL TO [4.5% OF THE EXEMPTION AMOUNT FOR THE TAX YEAR ALLOWED UNDER  
4        SECTION 30(2) FOR A SINGLE EXEMPTION ROUNDED UP TO THE NEAREST \$10.00  
5        INCREMENT] IN THE TAX YEAR FOR WHICH THE TAXPAYER HAS A  
6        CERTIFICATE OF STILLBIRTH FROM THE DEPARTMENT OF COMMUNITY HEALTH  
7        AS PROVIDED UNDER SECTION 2834 OF THE PUBLIC HEALTH CODE, 1978 PA  
8        368, MCL 333.2834.  
9        (2) IF THE AMOUNT OF 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 BE

1    **REFUNDED.**