

SENATE BILL No. 1176

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 \$150.00 IN THE TAX YEAR FOR WHICH THE TAXPAYER HAS A
4 CERTIFICATE OF STILLBIRTH FROM THE DEPARTMENT OF COMMUNITY HEALTH
5 AS PROVIDED UNDER SECTION 2834 OF THE PUBLIC HEALTH CODE, 1978 PA
6 368, MCL 333.2834.

7 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
8 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT
9 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE

1 REFUNDED.