

HOUSE BILL No. 4633

April 24, 2007, Introduced by Reps. Acciavatti, Calley, Elsenheimer, Knollenberg, Dean, Rick Jones, Hoogendyk, DeRoche and Meekhof and referred to the Committee on Great Lakes and Environment.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 278.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 278. (1) FOR TAX YEARS THAT BEGIN AFTER OCTOBER 1, 2006,
2 A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT
3 EQUAL TO THE SUM OF ALL OF THE FOLLOWING:

4 (A) THE AMOUNT THE TAXPAYER ACTUALLY PAID IN THE TAX YEAR
5 UNDER SECTION 11525A OF THE NATURAL RESOURCES AND ENVIRONMENTAL
6 PROTECTION ACT, 1994 PA 451, MCL 324.11525A.

7 (B) IF APPLICABLE, THE AMOUNT OF ANY ADDITIONAL SOLID WASTE
8 PROGRAM ADMINISTRATION FEES.

9 (C) RECYCLING AND WASTE DIVERSION SURCHARGES UNDER THE NATURAL

1 RESOURCES AND ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL
2 324.101 TO 324.90106.

3 (D) ANY SIMILAR FEES OR SURCHARGES IMPLEMENTED AFTER OCTOBER
4 1, 2006.

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