

# HOUSE BILL No. 5564

December 13, 2007, Introduced by Reps. Steil, Hansen, Rick Jones, Rocca, Booher, Stahl, Caswell, Hoogendyk and Acciavatti and referred to the Committee on Health Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 277.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 277. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2        2008, A TAXPAYER MAY, SUBJECT TO THE LIMITATIONS UNDER THIS  
3        SECTION, CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT EQUAL  
4        TO 50% OF THE COST OF INTERIM CONTROLS AND LEAD ABATEMENT TO THE  
5        TAXPAYER'S PRINCIPAL RESIDENCE AND TO RESIDENTIAL RENTAL PROPERTY  
6        OWNED BY THE TAXPAYER. ANY COST OF THE INTERIM CONTROLS OR LEAD  
7        ABATEMENT THAT IS PAID FOR BY OR REIMBURSED FROM ANY STATE OR  
8        FEDERAL FUNDS SHALL NOT BE USED IN THE CALCULATION OF THE CREDIT  
9        UNDER THIS SECTION.

10        (2) THE CREDIT ALLOWED UNDER THIS SECTION SHALL NOT EXCEED THE

1 FOLLOWING:

2 (A) FOR LEAD ABATEMENT, \$5,000.00 FOR A PRINCIPAL RESIDENCE  
3 AND FOR EACH DWELLING OR UNIT OF THE RESIDENTIAL RENTAL PROPERTY.

4 (B) FOR INTERIM CONTROLS, \$5,000.00 FOR A PRINCIPAL RESIDENCE  
5 AND FOR EACH DWELLING OR UNIT OF THE RESIDENTIAL RENTAL PROPERTY.

6 (3) IF THE AMOUNT OF THE CREDIT EXCEEDS THE TAX LIABILITY OF  
7 THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE CREDIT THAT  
8 EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED.

9 (4) A TAXPAYER THAT CLAIMS A CREDIT UNDER THIS SECTION SHALL  
10 RETAIN ALL OF THE FOLLOWING RECORDS TO SUPPORT THAT CLAIM AND MAKE  
11 ALL DOCUMENTATION AVAILABLE TO THE DEPARTMENT UPON REQUEST:

12 (A) RECEIPTS FOR ALL COSTS USED AS A BASIS FOR THE CREDIT.

13 (B) A COPY OF THE REPORT FROM A LEAD HAZARD RISK ASSESSMENT  
14 PERFORMED BY A CERTIFIED RISK ASSESSOR THAT DEMONSTRATES THE  
15 EXISTENCE OF A LEAD-BASED PAINT HAZARD OR DUST LEAD HAZARD TO THE  
16 TAXPAYER'S PRINCIPAL RESIDENCE OR TO EACH DWELLING OR UNIT OF THE  
17 RESIDENTIAL RENTAL PROPERTY OWNED BY THE TAXPAYER.

18 (C) A COPY OF THE REPORT FROM A CLEARANCE TESTING PERFORMED BY  
19 A CLEARANCE PROFESSIONAL ON THE RESIDENCE, DWELLING, OR UNIT AFTER  
20 THE LEAD ABATEMENT OR INTERIM CONTROLS BY THE TAXPAYER THAT  
21 DEMONSTRATES THAT THE LEAD-BASED PAINT HAZARD AND DUST LEAD HAZARD  
22 TO THE TAXPAYER'S PRINCIPAL RESIDENCE OR TO EACH DWELLING OR UNIT  
23 OF THE RESIDENTIAL RENTAL PROPERTY HAS BEEN REMEDIATED OR ABATED OR  
24 THAT INTERIM CONTROLS HAVE BEEN PERFORMED TO CONTROL THE LEAD-BASED  
25 PAINT HAZARD OR DUST LEAD HAZARD.

26 (5) AS USED IN THIS SECTION:

27 (A) "ABATEMENT", "CERTIFIED RISK ASSESSOR", "CLEARANCE

1 PROFESSIONAL", "DUST LEAD HAZARD", "INTERIM CONTROLS", "LEAD-BASED  
2 PAINT", AND "LEAD-BASED PAINT HAZARD" MEAN THOSE TERMS AS DEFINED  
3 UNDER PART 54A OF THE PUBLIC HEALTH CODE, 1978 PA 368, MCL 333.5451  
4 TO 333.5477. HOWEVER, "ABATEMENT" FOR PURPOSES OF THIS SECTION DOES  
5 INCLUDE ANY LEAD-BASED PAINT ACTIVITY PERFORMED BY THE TAXPAYER ON  
6 THE TAXPAYER'S PRINCIPAL RESIDENCE OR BY THE TAXPAYER ON  
7 RESIDENTIAL RENTAL PROPERTY OWNED BY THE TAXPAYER.

8 (B) "PRINCIPAL RESIDENCE" MEANS THAT TERM AS DEFINED IN  
9 SECTION 7DD OF THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL  
10 211.7DD.

11 (C) "RESIDENTIAL RENTAL PROPERTY" MEANS THAT TERM AS DEFINED  
12 IN SECTION 7FF OF THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL  
13 211.7FF.