

# HOUSE BILL No. 4702

March 25, 2009, Introduced by Reps. Crawford, Horn, Moore, Haveman, Rocca, Paul Scott, Stamas, Wayne Schmidt, Proos, Daley, Calley, Kurtz, Opsommer, McMillin, Tyler, Pearce, Hildenbrand, Knollenberg, Meltzer, Denby, Moss, Rick Jones, Genetski, Agema, Schuitmaker, Meekhof, Rogers, Kowall, Elsenheimer, Ball, Booher, Hansen, Terry Brown, Pavlov, Bolger and Marleau and referred to the Committee on Tax 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, 2008**  
2           **AND END BEFORE JANUARY 1, 2011, A TAXPAYER THAT PURCHASES A NEW**  
3           **MOTOR VEHICLE DURING THE TAX YEAR MAY CLAIM A CREDIT AGAINST THE**  
4           **TAX IMPOSED BY THIS ACT EQUAL TO THE AMOUNT OF TAX PAID FOR THAT**  
5           **PURCHASE UNDER THE GENERAL SALES TAX ACT, 1933 PA 167, MCL 205.51**  
6           **TO 205.78.**

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**

1 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE  
2 REFUNDED.

3 (3) AS USED IN THIS SECTION, "NEW MOTOR VEHICLE" MEANS THAT  
4 TERM AS DEFINED IN SECTION 33A OF THE MICHIGAN VEHICLE CODE, 1949  
5 PA 300, MCL 257.33A.