

# HOUSE BILL No. 6264

June 15, 2010, Introduced by Reps. Amash, McMillin, Lund, Paul Scott, Agema, Meekhof, Marleau, Genetski, Walsh, Moss, Calley, Pavlov, Proos, Miller, Smith, Roy Schmidt, Schuitmaker, Meltzer, Bolger, DeShazor, Opsommer, Kurtz, Daley, Haveman, Kowall, Pearce, Lori, Crawford, Rogers and Green and referred to the Committee on Tax Policy.

A bill to amend 2007 PA 36, entitled  
"Michigan business tax act,"  
(MCL 208.1101 to 208.1601) by adding section 402.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           SEC. 402. NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT,  
2 BEGINNING AFTER THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED  
3 THIS SECTION, A TAXPAYER THAT IS A BUSINESS LOCATED AND CONDUCTING  
4 BUSINESS ACTIVITY WITHIN A RENAISSANCE ZONE SHALL NOT RECEIVE A  
5 REFUND FOR ANY CREDIT ALLOWED UNDER THIS ACT THAT EXCEEDS THE TAX  
6 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR. FOR PURPOSES OF THIS  
7 SECTION, TAXPAYER INCLUDES A PERSON SUBJECT TO THE TAX IMPOSED  
8 UNDER CHAPTER 2A AND A PERSON SUBJECT TO THE TAX IMPOSED UNDER  
9 CHAPTER 2B.