

# HOUSE BILL No. 5422

January 16, 2018, Introduced by Reps. Tedder, Noble and Hauck 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 206.713) by adding section 254.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 254. FOR THE 2018 TAX YEAR AND EACH TAX YEAR AFTER 2018,  
2        A QUALIFIED TAXPAYER MAY CLAIM A \$100.00 CREDIT AGAINST THE TAX  
3        IMPOSED BY THIS PART FOR A SINGLE RETURN OR A \$200.00 CREDIT  
4        AGAINST THE TAX IMPOSED BY THIS PART FOR A JOINT RETURN IF EACH  
5        TAXPAYER FILING A JOINT RETURN IS A QUALIFIED TAXPAYER. IF THE  
6        CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX LIABILITY OF THE  
7        TAXPAYER FOR THE TAX YEAR, THAT AMOUNT THAT EXCEEDS THE TAX  
8        LIABILITY SHALL BE REFUNDED. AS USED IN THIS SECTION, "QUALIFIED  
9        TAXPAYER" MEANS AN INDIVIDUAL WHO IS 62 YEARS OF AGE OR OLDER AT  
10       THE CLOSE OF THE TAX YEAR.

1       Enacting section 1. This amendatory act does not take effect  
2 unless all of the following bills of the 99th Legislature are  
3 enacted into law:

4       (a) Senate Bill No.\_\_\_\_ or House Bill No. 5420 (request no.  
5 05182'17 \*).

6       (b) Senate Bill No.\_\_\_\_ or House Bill No.\_\_\_\_ (request no.  
7 05272'17).