

HOUSE BILL NO. 5367

January 21, 2020, Introduced by Reps. Hood, Garza, Whitsett, Coleman, Pohutsky, Gay-Dagnogo, Kennedy, Rabhi, Yancey, Ellison, Sneller, Tate, Bolden, Anthony, Kuppa, Manoogian, Cherry, Hope, Brixie, Sowerby, Clemente, Sabo, Brenda Carter, Warren, Hammoud, Peterson, Tyrone Carter, Lasinski, Jones and Love 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 280.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 280. (1) For tax years that begin on and after January 1,
2 2020 through December 31, 2024, a taxpayer who is engaged in lead-
3 based paint activity and certified or recertified by the department
4 of health and human services under part 54a of the public health
5 code, 1978 PA 368, MCL 333.5451 to 333.5477, and his or her



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1 certification is in good standing may claim a credit against the
2 tax imposed by this part in an amount equal to the certification
3 fees paid by the taxpayer during the tax year.

4 (2) If the credit allowed under this section exceeds the tax
5 liability of the taxpayer under this part for the tax year, that
6 portion of the credit that exceeds the tax liability shall be
7 refunded.

8 (3) As used in this section, "lead-based paint activity" means
9 that term as defined under section 5458 of the public health code,
10 1978 PA 368, MCL 333.5458.

