

**INCOME TAX ACT OF 1967 (EXCERPT)**  
**Act 281 of 1967**

**206.272 Earned income tax credit; amount equal to federal credit; refund.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 469 of 2014 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This amendatory act does not take effect unless House Joint Resolution UU of the 97th Legislature becomes a part of the state constitution of 1963 as provided in section 1 of article XII of the state constitution of 1963."</P></Paragraph><Paragraph><P>House Joint Resolution UU was presented to the electors as Proposal 15-1 at the May 5, 2015 special election. The proposal to amend the constitution was not approved by the voters and Act 469 of 2014 does not go into effect.</P></Paragraph>