

SUBSTITUTE FOR  
HOUSE BILL NO. 5422

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 AND, EXCEPT AS OTHERWISE**  
4 **PROVIDED UNDER THIS SECTION, FOR A JOINT RETURN. IF EACH SPOUSE**  
5 **FILING A JOINT RETURN IS A QUALIFIED TAXPAYER, THEN THAT TAXPAYER**  
6 **MAY CLAIM A \$200.00 CREDIT AGAINST THE TAX IMPOSED BY THIS PART. IF**  
7 **THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX LIABILITY OF**  
8 **THE TAXPAYER FOR THE TAX YEAR, THAT AMOUNT THAT EXCEEDS THE TAX**  
9 **LIABILITY SHALL BE REFUNDED. AS USED IN THIS SECTION, "QUALIFIED**

1 **TAXPAYER" MEANS AN INDIVIDUAL WHO IS 62 YEARS OF AGE OR OLDER AT**  
2 **THE CLOSE OF THE TAX YEAR.**

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

6 (a) House Bill No. 5420.

7 (b) House Bill No. 5421.