

HOUSE BILL No. 4538

March 13, 1991, Introduced by Reps. Yokich, DeMars, Profit, Harrison, Webb, Weeks, Byrum, Leland, Jacobetti, Anthony, Scott, Barns, Bennane, Palamara, Dobronski, Gire, Olshove, Pitoniak, Bennett, DeBeaussaert, Ciaramitaro, Baade, Joe Young, Sr., Wozniak, Porreca, Joe Young, Jr., Wallace, Gagliardi and Harder and referred to the Committee on Military and Veterans' Affairs.

A bill to amend Act No. 281 of the Public Acts of 1967,
entitled

"Income tax act of 1967,"

as amended, being sections 206.1 to 206.532 of the Michigan
Compiled Laws, by adding section 265.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 281 of the Public Acts of 1967, as
2 amended, being sections 206.1 to 206.532 of the Michigan Compiled
3 Laws, is amended by adding section 265 to read as follows:

4 SEC. 265. (1) FOR THE 1991 TAX YEAR, A TAXPAYER ON ACTIVE
5 DUTY IN THE ARMED FORCES OF THE UNITED STATES IN AN AREA DESIG-
6 NATED AS A COMBAT ZONE BY THE PRESIDENT OF THE UNITED STATES
7 DURING 1991 OR A DEPENDENT OF THAT TAXPAYER MAY CREDIT AGAINST
8 THE TAX IMPOSED UNDER THIS ACT AN AMOUNT DETERMINED BY THE
9 DEPARTMENT TO BE THE AVERAGE AMOUNT OF SALES TAX PAID PURSUANT TO

1 THE GENERAL SALES TAX ACT, ACT NO. 167 OF THE PUBLIC ACTS OF
2 1933, BEING SECTIONS 205.51 TO 205.78 OF THE MICHIGAN COMPILED
3 LAWS, BY A TAXPAYER IN THE 1991 TAX YEAR.

4 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
5 LIABILITY FOR THE TAXABLE YEAR, THAT PORTION OF THE CREDIT THAT
6 EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.