

HOUSE BILL No. 4539

March 13, 1991, Introduced by Reps. DeMars, Bartnik, Anthony, DeBeaussaert, Byrum, Profit, Joe Young, Sr., Owen, Porreca, Joe Young, Jr., Harrison, Olshove and Clarke 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 266.

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 266 to read as follows:

4 SEC. 266. (1) FOR TAX YEAR 1991, A TAXPAYER ON ACTIVE DUTY
5 IN THE ARMED FORCES OF THE UNITED STATES IN AN AREA DESIGNATED AS
6 A COMBAT ZONE BY THE PRESIDENT OF THE UNITED STATES DURING 1991
7 OR A DEPENDENT OF THAT TAXPAYER MAY CREDIT AGAINST THE TAX
8 IMPOSED UNDER THIS ACT AN AMOUNT DETERMINED BY THE DEPARTMENT TO
9 REFLECT THE AVERAGE AMOUNT OF USE TAX PAID PURSUANT TO THE USE

1 TAX ACT, ACT NO. 94 OF THE PUBLIC ACTS OF 1937, BEING SECTIONS
2 205.91 TO 205.111 OF THE MICHIGAN COMPILED LAWS, BY A TAXPAYER IN
3 TAX YEAR 1991.

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.