



# SENATE BILL No. 286

January 28, 1993, Introduced by Senator BOUCHARD and referred to the Committee on Finance.

A bill to amend Act No. 228 of the Public Acts of 1975, entitled

"Single business tax act,"

as amended, being sections 208.1 to 208.145 of the Michigan Compiled Laws, by adding section 38d.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 228 of the Public Acts of 1975, as  
2 amended, being sections 208.1 to 208.145 of the Michigan Compiled  
3 Laws, is amended by adding section 38d to read as follows:

4 SEC. 38D. (1) A TAXPAYER MAY CLAIM A CREDIT OF \$1,000.00  
5 FOR EACH EMPLOYEE WHO IS A LONG-TERM UNEMPLOYED PERSON HIRED BY  
6 THE TAXPAYER AFTER JANUARY 22, 1993 AND BEFORE JULY 1, 1993 IF  
7 ALL OF THE FOLLOWING CRITERIA ARE MET:

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1 (A) THE LONG-TERM UNEMPLOYED PERSON IS EMPLOYED BY THE  
2 TAXPAYER FOR NOT LESS THAN 6 CONSECUTIVE MONTHS AFTER THE DATE OF  
3 HIRE AND FOR NOT LESS THAN 780 HOURS DURING THAT 6-MONTH PERIOD.

4 (B) BEFORE CLAIMING THE CREDIT, THE TAXPAYER REQUESTS IN  
5 WRITING VERIFICATION FROM THE MICHIGAN EMPLOYMENT SECURITY COM-  
6 MISSION THAT THE EMPLOYEE IS A LONG-TERM UNEMPLOYED PERSON.

7 (2) A TAXPAYER SHALL CLAIM THE CREDIT ALLOWED UNDER THIS  
8 SECTION FOR THE TAX YEAR IN WHICH THE EMPLOYEE HAS COMPLETED 6  
9 CONSECUTIVE MONTHS OF EMPLOYMENT.

10 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX  
11 YEAR AND ANY UNUSED CARRYFORWARD OF THE CREDIT ALLOWED BY THIS  
12 SECTION EXCEED THE TAXPAYER'S TAX LIABILITY FOR THE YEAR, THAT  
13 PORTION THAT EXCEEDS THE TAX LIABILITY FOR THE YEAR SHALL NOT BE  
14 REFUNDED BUT MAY BE CARRIED FORWARD TO OFFSET TAX LIABILITY IN  
15 SUBSEQUENT TAX YEARS FOR 10 YEARS OR UNTIL USED UP, WHICHEVER  
16 OCCURS FIRST.

17 (4) AS USED IN THIS SECTION, "LONG-TERM UNEMPLOYED PERSON"  
18 MEANS A PERSON WHO HAS NOT BEEN EMPLOYED AND WHO HAS NOT BEEN A  
19 FULL-TIME STUDENT FOR THE 6 MONTHS IMMEDIATELY PRECEDING HIS OR  
20 HER DATE OF HIRE BY THE TAXPAYER CLAIMING A CREDIT UNDER THIS  
21 SECTION.