



SENATE BILL No. 608

May 4, 1993, Introduced by Senator SCHWARZ and referred
to the Committee on Finance.

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 483a.

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 483a to read as follows:
4 SEC. 483A. (1) FOR THE 1993 TAX YEAR AND EACH TAX YEAR AFTER
5 1993, FROM THE GROSS COLLECTIONS UNDER THIS ACT, THE AMOUNT
6 DETERMINED PURSUANT TO SUBSECTION (2) SHALL BE DEPOSITED EACH
7 YEAR IN THE FEDERAL DATA FACILITY FUND CREATED IN THE FEDERAL
8 DATA FACILITY ACT TO BE APPROPRIATED AND USED SOLELY FOR THE
9 PURPOSES OF THAT FUND.

1 (2) THE AMOUNT TO BE DEPOSITED IN THE FEDERAL DATA FACILITY
2 FUND EACH YEAR SHALL EQUAL THE EFFECTIVE TAX RATE AS DETERMINED
3 BY THE DEPARTMENT USING THE MOST RECENTLY AVAILABLE TAX YEAR DATA
4 MULTIPLIED BY THE PAYROLL OF QUALIFIED EMPLOYEES OF EACH QUALI-
5 FIED EMPLOYER.

6 (3) AN APPROPRIATION PURSUANT TO THIS SECTION IS HEREBY MADE
7 FROM THE TAXES COLLECTED PURSUANT TO THIS ACT.

8 (4) A QUALIFIED EMPLOYER SHALL REPORT ALL NECESSARY INFORMA-
9 TION AS MAY BE REQUIRED BY THE DEPARTMENT TO COMPUTE THE DEPOSIT
10 TO THE FEDERAL DATA FACILITY FUND PURSUANT TO SUBSECTION (1).

11 (5) AS USED IN THIS SECTION:

12 (A) "AVERAGE SALARY OF A QUALIFIED EMPLOYEE" MEANS THE TOTAL
13 PAYROLL OF A QUALIFIED EMPLOYER FOR ALL FULL-TIME EQUIVALENT
14 QUALIFIED EMPLOYEES DIVIDED BY THE NUMBER OF FULL-TIME EQUIVALENT
15 QUALIFIED EMPLOYEES OF THE QUALIFIED EMPLOYER.

16 (B) "EFFECTIVE TAX RATE" MEANS THE GROSS TAX LIABILITY AFTER
17 CREDITS OF ALL TAXPAYERS WITH ADJUSTED GROSS INCOME WITHIN THE
18 NEXT LOWER AND NEXT HIGHER INTEGRAL MULTIPLE OF \$5,000.00 OF THE
19 AVERAGE SALARY OF A QUALIFIED EMPLOYEE DIVIDED BY THE AGGREGATE
20 ADJUSTED GROSS INCOME OF ALL TAXPAYERS WITH ADJUSTED GROSS INCOME
21 WITHIN THE NEXT LOWER AND NEXT HIGHER INTEGRAL MULTIPLE OF
22 \$5,000.00 OF THE AVERAGE SALARY OF A QUALIFIED EMPLOYEE.

23 (C) "PAYROLL" MEANS THE TOTAL COMPENSATION SUBJECT TO WITH-
24 HOLDING UNDER SECTION 351 BEFORE DEDUCTING ANY PERSONAL OR DEPEN-
25 DENCY EXEMPTIONS.

26 (D) "QUALIFIED EMPLOYEE" MEANS A PERSON WHO MEETS BOTH OF
27 THE FOLLOWING CRITERIA:

1 (i) IS EMPLOYED BY A QUALIFIED EMPLOYER.

2 (ii) HIS OR HER PRINCIPAL WORKPLACE IS A QUALIFIED FACILITY
3 WITHIN A QUALIFIED LOCAL UNIT OF GOVERNMENT.

4 (E) "QUALIFIED EMPLOYER" MEANS THE FEDERAL GOVERNMENT.

5 (F) "QUALIFIED FACILITY" AND "QUALIFIED LOCAL UNIT OF
6 GOVERNMENT" MEAN THOSE TERMS AS DEFINED IN THE FEDERAL DATA
7 FACILITY ACT.