

HOUSE BILL No. 4327

February 13, 1997, Introduced by Reps. Anthony, Leland, Schauer, Kelly, Martinez, Willard, Mans, Kilpatrick, Gire, Lowe, Ciaramitaro, Scott and Goschka and referred to the Committee on Tax Policy.

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 38e.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 38E. (1) SUBJECT TO SUBSECTION (4), IF A TAXPAYER WHO
2 IS AN EMPLOYER, OTHER THAN AN EMPLOYER AS DEFINED IN SECTION 101
3 OF TITLE I OF THE FAMILY AND MEDICAL LEAVE ACT OF 1993, PUBLIC
4 LAW 103-3, 29 U.S.C. 2611, IMPLEMENTS A FAMILY AND MEDICAL LEAVE
5 PROGRAM THAT COMPLIES WITH THE REQUIREMENTS OF SECTIONS 102 TO
6 104 OF TITLE I OF THE FAMILY AND MEDICAL LEAVE ACT OF 1993,
7 PUBLIC LAW 103-3, 29 U.S.C. 2612 TO 2614, THE TAXPAYER MAY CLAIM
8 A CREDIT UNDER THIS SECTION EQUAL TO \$8.00 MULTIPLIED BY THE
9 AVERAGE NUMBER OF FULL-TIME EQUIVALENT EMPLOYEES OF THE TAXPAYER
10 DURING THE TAX YEAR.

1 (2) THE CREDIT ALLOWED UNDER THIS SECTION SHALL NOT EXCEED
2 10% OF THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR. IF
3 THE SUM OF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX YEAR
4 AND ANY UNUSED CARRYFORWARD OF THE CREDIT ALLOWED BY THIS SECTION
5 EXCEEDS 10% OF THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR,
6 THAT PORTION WHICH EXCEEDS THE TAX LIABILITY FOR THE TAX YEAR
7 SHALL NOT BE REFUNDED BUT MAY BE CARRIED FORWARD TO OFFSET TAX
8 LIABILITY IN SUBSEQUENT TAX YEARS FOR 10 YEARS OR UNTIL USED,
9 WHICHEVER OCCURS FIRST.

10 (3) IF THE FAMILY AND MEDICAL LEAVE PROGRAM IMPLEMENTED BY
11 THE TAXPAYER WAS IN EFFECT FOR LESS THAN THE ENTIRE TAX YEAR, THE
12 AMOUNT OF THE CREDIT UNDER SUBSECTION (1) AND THE 10% LIMIT UNDER
13 SUBSECTION (2) SHALL BE PRORATED BASED ON THE PORTION OF THE TAX
14 YEAR DURING WHICH THE PROGRAM WAS IN EFFECT, AND THE AVERAGE
15 NUMBER OF FULL-TIME EQUIVALENT EMPLOYEES UNDER SUBSECTION (1)
16 SHALL BE DETERMINED FOR THE PORTION OF THE TAX YEAR DURING WHICH
17 THE PROGRAM WAS IN EFFECT.

18 (4) A TAXPAYER SHALL NOT CLAIM A CREDIT UNDER THIS SECTION
19 FOR A TAX YEAR IF, DURING THE TAX YEAR, THE TAXPAYER DID ANY OF
20 THE FOLLOWING:

21 (A) INTERFERED WITH, RESTRAINED, OR DENIED THE EXERCISE OR
22 ATTEMPT TO EXERCISE A RIGHT OR PRIVILEGE PROVIDED BY A FAMILY AND
23 MEDICAL LEAVE PROGRAM IMPLEMENTED UNDER SUBSECTION (1).

24 (B) DISCHARGED OR IN ANY OTHER MANNER DISCRIMINATED AGAINST
25 AN INDIVIDUAL FOR OPPOSING A PRACTICE CONTRARY TO A FAMILY AND
26 MEDICAL LEAVE PROGRAM IMPLEMENTED UNDER SUBSECTION (1).

1 (C) DISCHARGED OR IN ANY OTHER MANNER DISCRIMINATED AGAINST
2 AN INDIVIDUAL BECAUSE THE INDIVIDUAL DID ANY OF THE FOLLOWING:

3 (i) FILED A CHARGE OR INSTITUTED OR CAUSED TO BE INSTITUTED
4 A PROCEEDING RELATED TO A FAMILY AND MEDICAL LEAVE PROGRAM IMPLE-
5 MENTED UNDER SUBSECTION (1).

6 (ii) GAVE, OR WAS ABOUT TO GIVE, INFORMATION IN CONNECTION
7 WITH AN INQUIRY OR PROCEEDING RELATING TO A RIGHT PROVIDED UNDER
8 A FAMILY AND MEDICAL LEAVE PROGRAM IMPLEMENTED UNDER SUBSECTION
9 (1).

10 (iii) TESTIFIED, OR WAS ABOUT TO TESTIFY, IN AN INQUIRY OR
11 PROCEEDING RELATING TO A RIGHT PROVIDED UNDER A FAMILY AND MEDI-
12 CAL LEAVE PROGRAM IMPLEMENTED UNDER SUBSECTION (1).