

Income tax; credit; car restraint system purchase; provide for credit.

INCOME TAX: Credit; VEHICLES: Equipment

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 267.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 267. FOR THE 1999 TAX YEAR AND EACH TAX YEAR AFTER THE
2 1999 TAX YEAR, A TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED BY
3 THIS ACT THE AMOUNT PAID IN THE TAX YEAR FOR A CHILD RESTRAINT
4 SYSTEM THAT MEETS THE STANDARDS UNDER SECTION 710D OF THE
5 MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.710D, NOT TO EXCEED
6 \$150.00 PER TAX YEAR.