

HOUSE BILL No. 5153

October 9, 2001, Introduced by Reps. McConico, Jansen and Kooiman and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 269.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 269. (1) FOR THE 2002 TAX YEAR AND EACH TAX YEAR AFTER
2 THE 2002 TAX YEAR, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX
3 IMPOSED BY THIS ACT EQUAL TO THE COST PAID DURING THE TAX YEAR
4 FOR A QUALIFYING MARRIAGE PRESERVATION PROGRAM OR \$50.00, WHICH-
5 EVER IS LESS.

6 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
7 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE
8 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED.

9 (3) AS USED IN THIS SECTION, "QUALIFYING MARRIAGE
10 PRESERVATION PROGRAM" MEANS A QUALIFYING MARRIAGE PRESERVATION

1 PROGRAM PROVIDED FOR IN AND MEETING THE CRITERIA AS SET FORTH IN
2 SECTION 12 OF 1887 PA 128, MCL 551.112.

3 Enacting section 1. This amendatory act does not take
4 effect unless Senate Bill No. _____ or House Bill No. 5165
5 (request no. 00005'01 **) of the 91st Legislature is enacted into
6 law.