

HOUSE BILL No. 5640

February 14, 2002, Introduced by Reps. Richardville, Rocca, Stewart and Spade 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 270.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 270. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2001, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY
3 THIS ACT EQUAL TO THE COST PAID IN THE TAX YEAR TO SPAY OR NEUTER
4 A CAT OR DOG IF THE CAT OR DOG RESIDES IN THE TAXPAYER'S HOME FOR
5 MORE THAN 6 MONTHS DURING THE TAX YEAR.

6 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
7 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT
8 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE
9 REFUNDED.