

SUBSTITUTE FOR
HOUSE BILL NO. 5711

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 tax years that begin after December 31,
2 2003, a taxpayer who removes and replaces, or pays another person
3 to remove and replace, 1 or more ash trees from his or her
4 property that are in a quarantine zone as determined by the
5 department of agriculture because the ash trees are infested with
6 emerald ash borer may claim a credit against the tax imposed by
7 this act equal to \$100.00.

8 (2) A taxpayer who claims the credit under this section shall
9 attach a statement to his or her annual tax return on which a
10 credit under this section is claimed that states both of the
11 following:

1 (a) The ash trees that were removed were infested with
2 emerald ash borer.

3 (b) Each ash tree that was removed was replaced with another
4 tree.

5 (3) If the amount of the credit allowed under this section
6 exceeds the tax liability of the taxpayer for the tax year, that
7 portion of the credit that exceeds the tax liability shall not be
8 refunded.