

# HOUSE BILL No. 5501

February 10, 2004, Introduced by Reps. Lipsey, Wenke, Nofs and Robertson 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 tax years that begin after December 31,  
2 2003, a taxpayer may claim a credit against the tax imposed by  
3 this act, subject to the applicable limitations provided by this  
4 section, in an amount equal to 50% of the fair market value of an  
5 automobile donated by the taxpayer to a qualified organization  
6 that intends to provide the automobile to a qualified recipient.

7       (2) The value of a passenger vehicle shall be determined by  
8 the qualified organization or by using the value of the  
9 automobile in the appropriate guide published by the national  
10 automotive dealers association appraisal guide, whichever is  
11 less.

1           (3) For a taxpayer other than a resident estate or trust, the  
2 amount allowable as a credit under this section for a tax year  
3 shall not exceed \$100.00, or for a husband and wife filing a  
4 joint return as provided in section 311, \$200.00.

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

8           (5) As used in this section, "qualified organization" and  
9 "qualified recipient" mean those terms as defined in section 4y  
10 of the use tax act, 1937 PA 94, MCL 205.94y.

11           Enacting section 1. This amendatory act does not take  
12 effect unless Senate Bill No. \_\_\_\_\_ or House Bill No. 5426  
13 (request no. 05090'03) of the 92nd Legislature is enacted into  
14 law.