

# HOUSE BILL No. 5711

March 30, 2004, Introduced by Reps. LaJoy, Meyer, Amos, Nitz, Pastor, Acciavatti, Ward, Steil, Gaffney, Moolenaar, Hune, Brandenburg, Milosch, Garfield, Wenke, Voorhees, Hoogendyk, Stewart, Drolet, Stahl, Farhat, Casperson and Taub and referred to the Committee on Agriculture and Resource Management.

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 because the ash trees are infected may claim a credit  
5 against the tax imposed by this act equal to \$100.00.

6       (2) A taxpayer who claims the credit under this section shall  
7 attach a statement that all trees removed were ash trees, signed  
8 by the person who removed and replaced the ash trees, to his or  
9 her tax return on which the credit is claimed.

10       (3) If the amount of the credit allowed under this section  
11 exceeds the tax liability of the taxpayer for the tax year, that

1 portion of the credit that exceeds the tax liability shall not be  
2 refunded.