

**INCOME TAX ACT OF 1967 (EXCERPT)**  
**Act 281 of 1967**

**206.506 "Eligible serviceperson," "eligible veteran," and "eligible widow or widower" defined.**

Sec. 506.

"Eligible serviceperson", "eligible veteran", and "eligible widow or widower" means a serviceperson, veteran, or widow or widower, whose income as defined in this chapter is not more than \$7,500.00 per year unless the serviceperson, veteran, or widow or widower receives compensation paid by the veterans administration or the armed forces of the United States for service incurred disabilities and who meets the requirements of the following schedule:

War	Person	Service in War	Disability %	Taxable Value Allowance
Indian	Veteran or	3 months, or	No	\$3,500.00
Civil Spanish-American Mexican	veteran's widow or widower	1 day with discharge for service-connected disability	requirement	
World War I World War II Korean	Widow or widower of nondisabled or nonpensioned veteran	3 months, or 1 day with discharge for service-connected disability	No requirement	\$2,500.00
All wars or presidential executive order or presidential proclamation	Pensioned veteran or veteran's widow or widower	Any	No requirement	\$3,500.00
All wars or presidential executive order or presidential proclamation	Veteran with service-connected disability or veteran's widow or widower	Any	10-50	\$3,500.00
All wars or presidential executive order or presidential proclamation	Veteran with service-connected disability or veteran's widow or widower	Any	60-70-80	\$4,000.00
All wars or presidential executive order or presidential proclamation	Veteran with service-connected disability or veteran's widow or widower	Any	90-100	\$4,500.00
All wars or presidential executive order or presidential proclamation	Widow or widower of veteran dying in service	Any	No requirement	\$4,500.00
Current service	Serviceperson or serviceperson's widow or widower	Any	No requirement	\$3,500.00

**History:** Add. 1973, Act 20, Imd. Eff. May 16, 1973 ;-- Am. 1987, Act 254, Imd. Eff. Dec. 28, 1987 ;-- Am. 1996, Act 484, Eff. Jan. 1, 1996

**Compiler's Notes:** Subsection (1) of Section 3 of Act 484 provides: "Section 3. (1) Sections 264, 274, 439, 440, 471, 475, 506, 512, 522, and 527a of Act No. 281 of the Public Acts of 1967, as amended by this amendatory act, are retroactive and effective January 1, 1996."