

SENATE BILL NO. 1334

September 24, 1998, Introduced by Senator STILLE and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 266.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 266. (1) FOR THE 1998 TAX YEAR AND EACH TAX YEAR AFTER
2 THE 1998 TAX YEAR, A TAXPAYER WHO IS A LAW ENFORCEMENT OFFICER
3 MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO
4 THE UNREIMBURSED COST PAID IN THE TAX YEAR BY THE TAXPAYER TO
5 PURCHASE BODY ARMOR.
- 6 (2) IF THE CREDIT ALLOWED BY THIS SECTION EXCEEDS THE TAX
7 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE
8 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED.
- 9 (3) AS USED IN THIS SECTION:
- 10 (A) "BODY ARMOR" MEANS THAT TERM AS DEFINED IN SECTION 227F
11 OF THE MICHIGAN PENAL CODE, 1931 PA 328, MCL 750.227F.

1 (B) "LAW ENFORCEMENT OFFICER" MEANS THAT TERM AS DEFINED IN
2 SECTION 227B OF THE MICHIGAN PENAL CODE, 1931 PA 328,
3 MCL 750.227B.