SENATE BILL No. 182

February 7, 2007, Introduced by Senators ALLEN, KUIPERS, GARCIA, OLSHOVE, HARDIMAN, GILBERT and ANDERSON and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled

"Income tax act of 1967,"

by amending section 506 (MCL 206.506), as amended by 1996 PA 484.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 506. "Eligible serviceperson", "eligible veteran", and
- 2 "eliqible widow or widower" means MEAN a serviceperson, veteran,
- 3 or widow or widower, whose income as defined in this chapter is
- 4 not more than \$7,500.00 per year unless the serviceperson,
- 5 veteran, or widow or widower receives compensation paid by the
- 6 veterans administration or the armed forces of the United States
- 7 for service incurred disabilities and who meets the requirements
- of the following schedule:

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1 2 3 4	War	Person	Service in War	Disability %	Taxable Value Allowance
5 6 7 8 9 10	Indian Civil Spanish- American Mexican	Veteran or veteran's widow or widower	3 months, or 1 day with discharge for service- connected disability		\$3,500.00 \$5,500.00
12 13 14 15 16 17	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		\$2,500.00 \$4,500.00
19 20 21 22 23 24 25		Pensioned veteran or veteran's widow or widower	Any	No requirement	\$3,500.00 \$5,500.00
26 27 28 29 30 31	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 \$5,500.00

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1					
2	All wars or	Veteran with	Any	60-70-80	\$4,000.00
3	presidential	service-connected			\$6,000.00
4	executive	disability or			
5	order or	veteran's widow			
6	presidential	or widower			
7	proclamation				
8					
9	All wars or	Veteran with	Any	90-100	\$4,500.00
10	presidential	service-connected			\$6,500.00
11	executive	disability or			
12	order or	veteran's widow			
13	presidential	or widower			
14	proclamation				
15					
16	All wars or	Widow or widower	Any	No	\$4,500.00
17	presidential	of veteran dying		requirement	\$6,500.00
18	executive	in service			
19	order or				
20	presidential				
21	proclamation				
22					
23	Current	Serviceperson or	Any	No	\$3,500.00
24	service	serviceperson's		requirement	\$5,500.00
25		widow or widower			

26 Enacting section 1. This amendatory act takes effect for tax 27 years that begin on and after January 1, 2007.

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