
THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

SEC. 260. (1) FOR TAX YEARS BEGINNING ON AND AFTER JANUARY 1, 2019, A TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED BY THIS PART UNDER THIS SECTION, EQUAL TO 50% OF THE AGGREGATE AMOUNT OF CHARITABLE CONTRIBUTIONS MADE BY THE TAXPAYER DURING THE TAX YEAR TO A SHELTER FOR HOMELESS PERSONS, FOOD KITCHEN, FOOD BANK, OR OTHER ENTITY LOCATED IN THIS STATE, THE PRIMARY PURPOSE OF WHICH IS TO PROVIDE OVERNIGHT ACCOMMODATION, FOOD, OR MEALS TO PERSONS WHO ARE INDIGENT.
(2) The maximum credit allowed under this section for total contributions made, including the value of food items contributed in conjunction with a program in which a vendor makes a matching contribution of similar items in the tax year to shelters for homeless persons, food kitchens, food banks, and other entities, is as follows:

(A) For a taxpayer other than a resident estate or trust, the credit shall not exceed $100.00, or $200.00 for a joint return.

(B) For a resident estate or trust, the credit shall not exceed 10% of the taxpayer’s tax liability for the tax year before claiming any credits allowed by this part or $5,000.00, whichever is less.

(3) If the amount of the credits allowed under this section exceeds the tax liability of the taxpayer for the tax year, the portion that exceeds the tax liability shall not be refunded.

Enacting section 1. This amendatory act does not take effect unless Senate Bill No.____ or House Bill No. 6434 (request no. 06984'18) of the 99th Legislature is enacted into law.