

# HOUSE BILL No. 4894

August 16, 2017, Introduced by Rep. Marino and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.713) by adding section 280.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           **SEC. 280. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,**  
2           **2018, SUBJECT TO THE LIMITATIONS UNDER THIS SECTION A TAXPAYER MAY**  
3           **CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS PART EQUAL TO THE**  
4           **AMOUNT PAID DURING THE TAX YEAR FOR TEXTBOOKS PURCHASED AND USED BY**  
5           **THE TAXPAYER OR A DEPENDENT OF THE TAXPAYER THAT ARE REQUIRED FOR**  
6           **CLASSES TAKEN BY THE TAXPAYER OR A DEPENDENT OF THAT TAXPAYER FOR**  
7           **THAT SAME TAX YEAR AT AN INSTITUTION OF HIGHER EDUCATION IN THIS**  
8           **STATE. A TAXPAYER SHALL NOT INCLUDE ANY PAYMENTS MADE FOR TEXTBOOKS**  
9           **THAT WERE PAID FROM AN EDUCATION SAVINGS ACCOUNT OR ANY PAYMENTS**

1 FOR WHICH THE TAXPAYER WAS OTHERWISE REIMBURSED.

2 (2) A TAXPAYER SHALL NOT CLAIM MORE THAN \$500.00 IN COSTS  
3 UNDER THIS SECTION FOR EACH TAXPAYER AND EACH DEPENDENT OF THE  
4 TAXPAYER PER TAX YEAR. THE MAXIMUM AMOUNT ALLOWED UNDER THIS  
5 SECTION TO BE CLAIMED IN A TAX YEAR IS \$2,000.00 FOR A SINGLE  
6 RETURN AND \$2,500.00 FOR A JOINT RETURN.

7 (3) THE DEPARTMENT MAY REQUIRE REASONABLE PROOF FROM THE  
8 TAXPAYER IN SUPPORT OF THE PAYMENTS CLAIMED UNDER THIS SECTION.

9 (4) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION  
10 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT  
11 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE  
12 REFUNDED.

13 (5) AS USED IN THIS SECTION:

14 (A) "DEPENDENT" MEANS THAT TERM AS DEFINED IN SECTION 30E.

15 (B) "EDUCATION SAVINGS ACCOUNT" MEANS AN EDUCATION SAVINGS  
16 ACCOUNT ESTABLISHED UNDER THE MICHIGAN EDUCATION SAVINGS PROGRAM  
17 ACT, 2000 PA 161, MCL 390.1471 TO 390.1486.

18 (C) "INSTITUTION OF HIGHER EDUCATION" MEANS A PUBLIC COLLEGE,  
19 UNIVERSITY, COMMUNITY COLLEGE, JUNIOR COLLEGE, OR TRADE,  
20 VOCATIONAL, OR OCCUPATIONAL SCHOOL THAT OFFERS A DEGREE OR  
21 CERTIFICATE.