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## DEDUCT UNEMPLOYMENT FROM STATE INCOME TAXES

**House Bill 4099**  
**Sponsor: Rep. Candace Curtis**  
**Committee: Tax Policy**

**Complete to 6-1-98**

### **A SUMMARY OF HOUSE BILL 4099 AS INTRODUCED 1-28-97**

The bill would amend the Income Tax Act to allow a taxpayer to deduct from adjusted gross income unemployment benefits taxable under Section 85 of the federal Internal Revenue Code.

(The bill lists the benefits to which it would apply, including benefits paid under the Michigan Employment Security Act, the Unemployment Trust Fund established in Section 904 of the federal Social Security Act, Title 45 of the United States Code, the federal Trade Act of 1974, the federal Airline Deregulation Act of 1978, the Disaster Relief Act of 1974, and disability payments from a government program paid as a substitute for unemployment compensation but not including amounts received as worker's compensation for injuries or illness.)

MCL 206.30

House Bill 4099 (6-1-98)

Analyst: C. Couch

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.