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## INCOME TAX CREDIT: MOTOR FUEL

**House Bill 5031**

**Sponsor: Rep. James Agee**

**Committee: Tax Policy**

**Complete to 6-1-98**

### **A SUMMARY OF HOUSE BILL 5031 AS INTRODUCED 7-9-97**

The bill would amend the Income Tax Act to allow a tax credit of \$20 for a single return of a taxpayer with an adjusted gross income of \$20,000 or less or \$40 for a joint return of a taxpayer with an adjusted gross income of \$40,000 or less, if the taxpayer:

- was a state resident;
- had a valid driver license;
- had a motor vehicle registered in the state that was driven 10,000 miles or more during the tax year; and
- had the required no-fault auto insurance coverages required by the Insurance Code.

The credit would be non-refundable; that is, if the credit exceeds the taxpayer's tax liability, the excess would not be returned as a refund.

MCL 206.266

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.