

# HOUSE BILL No. 4790

May 15, 1997, Introduced by Reps. McManus, Anthony, McBryde, Johnson, Walberg, Goschka, Kaza, Lowe, Dobb, Kelly, Cropsey, Cassis, Bodem, London, Hammerstrom, Jellema, Jansen, Green and Perricone 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 206.532) by adding section 266.

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

- 1           SEC. 266. (1) FOR THE 1997 TAX YEAR AND EACH TAX YEAR AFTER  
2 THE 1997 TAX YEAR, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX  
3 IMPOSED BY THIS ACT EQUAL TO \$100.00 FOR A SINGLE RETURN OR  
4 \$200.00 FOR A JOINT RETURN FOR EACH SENIOR CITIZEN WHOSE CARE IS  
5 PROVIDED FOR BY THE TAXPAYER IN THE TAXPAYER'S HOME.
- 6           (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION  
7 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT  
8 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE  
9 REFUNDED.
- 10          (3) AS USED IN THIS SECTION, "SENIOR CITIZEN" MEANS A PERSON  
11 WHO IS 65 YEARS OF AGE OR OLDER AT THE CLOSE OF THE TAX YEAR.

1 THE TERM ALSO INCLUDES THE UNREMARIED SURVIVING SPOUSE OF A  
2 PERSON WHO WAS 65 YEARS OF AGE OR OLDER AT THE TIME OF DEATH.