



HOUSE BILL No. 6011

September 27, 2000, Introduced by Reps. Shackleton, Gilbert, Tabor, Sheltroun, Richardville and Kowall and referred to the Committee on Conservation and Outdoor Recreation.

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 37f.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 37F. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 1999 AND BEFORE JANUARY 1, 2004, A TAXPAYER MAY CLAIM A CREDIT
3 AGAINST THE TAX IMPOSED BY THIS ACT THAT IS EQUAL TO 5% OF THE
4 EXPENSES PAID BY THE TAXPAYER IN THE TAX YEAR FOR QUALIFIED BAL-
5 LAST WATER RESEARCH CONDUCTED IN THIS STATE.
- 6 (2) THE CREDIT GENERATED BY ANY MEMBER OF AN AFFILIATED
7 GROUP MAY BE CREDITED AGAINST THE TAX LIABILITY UNDER THIS ACT OF
8 ANY MEMBER OF THE SAME AFFILIATED GROUP.
- 9 (3) EXCEPT AS PROVIDED IN SUBSECTION (4), IF THE CREDIT
10 ALLOWED UNDER THIS SECTION FOR THE TAX YEAR AND ANY UNUSED
11 CARRYFORWARD OF THE CREDIT ALLOWED BY THIS SECTION EXCEED THE

1 TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR, THAT PORTION THAT
2 EXCEEDS THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR SHALL NOT
3 BE REFUNDED BUT MAY BE CARRIED FORWARD TO OFFSET TAX LIABILITY IN
4 SUBSEQUENT TAX YEARS FOR 10 YEARS OR UNTIL USED UP, WHICHEVER
5 OCCURS FIRST.

6 (4) THE CREDITS AND ANY CARRYFORWARD ALLOWED UNDER THIS SEC-
7 TION SHALL BE UTILIZED IN THE SEQUENCE IN WHICH THEY ARE EARNED.
8 FOR EACH TAX YEAR, AVAILABLE CARRYFORWARD FROM THE EARLIEST YEAR
9 SHALL BE CLAIMED FIRST AND ANY CREDIT GENERATED IN THE TAX YEAR
10 SHALL BE CLAIMED LAST.

11 (5) AS USED IN THIS SECTION:

12 (A) "BALLAST WATER", "SEDIMENTS", AND "STERILIZED" MEAN
13 THOSE TERMS AS DEFINED IN SECTION 3101 OF THE NATURAL RESOURCES
14 AND ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL 324.3101

15 (B) "QUALIFIED BALLAST WATER RESEARCH" MEANS RESEARCH
16 DIRECTED AT EITHER OR BOTH OF THE FOLLOWING:

17 (i) THE DEVELOPMENT OF AN ONBOARD SYSTEM TO DISCHARGE STER-
18 ILIZED BALLAST WATER AND SEDIMENTS FROM A COMMERCIAL VESSEL AND
19 INCLUDES THE COMPONENT FOR MONITORING THE FUNCTIONING OF THAT
20 SYSTEM AS PROVIDED IN SECTION 3109C OF THE NATURAL RESOURCES AND
21 ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL 324.3109C.

22 (ii) THE DEVELOPMENT OF A PROCESS OR EQUIPMENT IN WHICH BAL-
23 LAST WATER AND SEDIMENTS CAN BE STERILIZED PRIOR TO THEIR DIS-
24 CHARGE FROM A VESSEL.

25 Enacting section 1. This amendatory act does not take
26 effect unless Senate Bill No. _____ or House Bill No. 6007

1 (request no. 07147'00) of the 90th Legislature is enacted into
2 law.