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TAX DEDUCTION: BUSINESS AND CHARITABLE MILEAGE

House Bill 4299

Sponsor: Rep. Patricia Lockwood

Committee: Tax Policy

Complete to 8-15-01

A SUMMARY OF HOUSE BILL 4299 AS INTRODUCED 2-20-01

The bill would amend the Income Tax Act to allow a taxpayer in determining taxable income for state income tax purposes to deduct 31 cents per mile for actual unreimbursed mileage traveled for business or for the benefit of or on behalf of a charitable organization. The mileage would only be deductible for state tax purposes if it was deductible under the federal Internal Revenue Code.

MCL 206.30

House Bill 4299 (8-15-01)

Analyst: C. Couch

■ 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.