

SENATE BILL No. 1265

May 26, 2004, Introduced by Senators TOY, KUIPERS, GILBERT, McMANUS,
BIRKHOLZ, GARCIA and ALLEN and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 269.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 269. (1) For tax years that begin after December 31,
2 2003, a taxpayer who removes or pays another person to remove an
3 ash tree from his or her property because that ash tree is
4 infected by an emerald ash borer may claim a credit against the
5 tax imposed by this act equal to the cost paid in the tax year
6 for that removal or \$500.00 for each tree removed, whichever is
7 less.

8 (2) If the amount of the credit allowed under this section
9 exceeds the tax liability of the taxpayer for the tax year, that
10 portion of the credit that exceeds the tax liability shall not be
11 refunded.