



Senate Fiscal Agency
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BILL ANALYSIS

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House Bill 5491 (as passed by the House)
House Bill 5492 (Substitute H-1 as passed by the House)
House Bills 5493 and 5494 (as passed by the House)
Sponsor: Representative Bob Constan (H.B. 5491)
Representative Gabe Leland (H.B. 5492)
Representative Bettie Cook Scott (H.B. 5493)
Representative Brian Calley (H.B. 5494)
House Committee: Tax Policy

CONTENT

The bills would amend various Acts to include references to the Michigan Business Tax (MBT) Act in provisions that refer to the Single Business Tax (SBT) Act.

House Bill 5491 would amend the Michigan Employment Security Act to include a reference to the MBT Act in a provision that refers to the definition of an employer's business income.

House Bill 5492 (H-1) would amend the Michigan Next Energy Authority Act to include references to the MBT Act in a provision that refers to a tax credit and in the definition of "qualified business activity".

House Bill 5493 would amend the Worker's Disability Compensation Act to include references to the MBT Act in provisions that entitle insurers and self-insurers to a tax credit for supplemental payments or to reimbursement from the Compensation Supplement Fund.

House Bill 5494 would amend the General Property Tax Act to include a reference to the MBT Act or a section of the MBT Act in provisions pertaining to an exemption for qualified start-up businesses. Also, in a definition of "qualified business", the bill would refer to a unified business group as that term is defined in the MBT Act, rather than an entity under common control or a member of an affiliated group as those terms are defined in the SBT Act.

MCL 421.19 (H.B. 5491)
207.825 (H.B. 5492)
418.352 & 418.391 (H.B. 5493)
211.7hh & 211.8a (H.B. 5494)

Legislative Analyst: Craig Laurie

FISCAL IMPACT

The bills would update the statutes described above with appropriate references to the new Michigan business tax and, in some cases, also would update various Michigan Compiled Law references. These proposed changes are "technical" in nature and therefore the bills would have no fiscal impact on State or local government.

Date Completed: 12-11-07

Fiscal Analyst: Jay Wortley
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Analysis available @ <http://www.michiganlegislature.org>

This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.