

# SENATE BILL No. 377

March 12, 2009, Introduced by Senators BROWN, JELINEK, BARCIA, GARCIA, JANSEN,  
HARDIMAN, CROPSEY, BIRKHOLZ and KAHN 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 277.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1           SEC. 277. (1) FOR THE 2009 TAX YEAR ONLY, A TAXPAYER THAT  
2 PURCHASES A QUALIFIED VEHICLE DURING THE 2009 TAX YEAR MAY CLAIM A  
3 CREDIT AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO \$1,000.00.

4           (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION  
5 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT  
6 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE  
7 REFUNDED.

8           (3) AS USED IN THIS SECTION:

9           (A) "NEW MOTOR VEHICLE" MEANS THAT TERM AS DEFINED IN SECTION  
10 33A OF THE MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.33A.

1           (B) "QUALIFIED VEHICLE" MEANS A NEW MOTOR VEHICLE THAT HAS A  
2 FUEL ECONOMY RATING OF AT LEAST 20 MILES PER GALLON AS DETERMINED  
3 BY THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY.