

SENATE BILL No. 1211

March 9, 2010, Introduced by Senators BROWN and ALLEN and referred to the Committee on Finance.

A bill to amend 2007 PA 36, entitled
"Michigan business tax act,"
(MCL 208.1101 to 208.1601) by adding section 465.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 465. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2010, A TAXPAYER THAT INSTALLS ELECTRIC VEHICLE SUPPLY EQUIPMENT
3 MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO
4 \$4,000.00 FOR EACH ELECTRIC VEHICLE SUPPLY EQUIPMENT STATION
5 INSTALLED DURING THE TAX YEAR.

6 (2) THE TOTAL AMOUNT OF ALL CREDITS ALLOWED UNDER THIS SECTION
7 SHALL NOT EXCEED \$1,000,000.00 PER CALENDAR YEAR. IF THE CREDIT
8 ALLOWED UNDER THIS SECTION EXCEEDS THE LIABILITY OF THE TAXPAYER
9 FOR THE TAX YEAR, THAT PORTION OF THE CREDIT THAT EXCEEDS THE TAX
10 LIABILITY SHALL NOT BE REFUNDED.

1 (3) THE DEPARTMENT MAY REQUIRE REASONABLE PROOF FROM THE
2 TAXPAYER OF THE INSTALLATION OF THE ELECTRIC VEHICLE SUPPLY
3 EQUIPMENT AND THAT THE ELECTRIC VEHICLE SUPPLY EQUIPMENT STATION IS
4 IN COMPLIANCE WITH THE MINIMUM REQUIREMENTS UNDER THE MICHIGAN
5 ADMINISTRATIVE CODE.

6 (4) AS USED IN THIS SECTION, "ELECTRIC VEHICLE SUPPLY
7 EQUIPMENT" MEANS THE CONDUCTORS, INCLUDING THE UNGROUNDED,
8 GROUNDED, AND EQUIPMENT GROUNDING CONDUCTORS, THE ELECTRIC VEHICLE
9 CONNECTORS, ATTACHMENT PLUGS, AND ALL OTHER FITTINGS, DEVICES,
10 POWER OUTLETS, OR APPARATUSES THAT MEET OR EXCEED ANY STANDARDS,
11 CODES, AND REGULATIONS SET FORTH IN R 408.30801 TO R 408.30876 OF
12 THE MICHIGAN ADMINISTRATIVE CODE AND THAT ARE INSTALLED
13 SPECIFICALLY FOR THE PURPOSE OF DELIVERING ENERGY FROM THE PREMISES
14 WIRING TO AN ELECTRIC VEHICLE.