

# HOUSE BILL No. 4877

July 27, 2011, Introduced by Rep. Scott and referred to the Committee on Government Operations.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 272 (MCL 206.272), as amended by 2011 PA 38.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 272. (1) For the following tax years that begin after  
2       December 31, 2007, a taxpayer may credit against the tax imposed by  
3       this act an amount equal to the specified percentages of the credit  
4       the taxpayer is allowed to claim as a credit under section 32 of  
5       the internal revenue code for a tax year on a return filed under  
6       this act for the same tax year:

7       (a) For tax years that begin after December 31, 2007 and  
8       before January 1, 2009, 10%.

9       (b) For tax years that begin after December 31, 2008 and  
10      before January 1, 2012, 20%.

11      (c) For tax years that begin after December 31, 2011, 6%.

12      (2) If the credit allowed by this section exceeds the tax

1 liability of the taxpayer for the tax year, the state treasurer  
2 shall refund the excess to the taxpayer without interest, except as  
3 provided in section 30 of 1941 PA 122, MCL 205.30.

4 (3) TO BE ELIGIBLE FOR THE CREDIT UNDER THIS SECTION, IF THE  
5 TAXPAYER HAS A SCHOOL-AGED CHILD, THE TAXPAYER SHALL SIGN AN  
6 AFFIDAVIT STATING THAT THE CHILD IS ENROLLED IN AND IS ATTENDING  
7 SCHOOL. THE AFFIDAVIT SHALL INCLUDE THE CHILD'S NAME, THE NAME OF  
8 THE SCHOOL THE CHILD ATTENDS, AND THE NAME OF THE SCHOOL DISTRICT  
9 IN WHICH THE SCHOOL IS LOCATED. THE DEPARTMENT MAY REQUIRE CONSENT  
10 TO RELEASE THE CHILD'S SCHOOL ATTENDANCE RECORDS TO THE DEPARTMENT  
11 AS A CONDITION OF ELIGIBILITY FOR THE CREDIT UNDER THIS SECTION. AS  
12 PART OF THE ELIGIBILITY VERIFICATION PROCESS, WHEN THE TAXPAYER  
13 CLAIMS A CREDIT UNDER THIS SECTION, THE DEPARTMENT SHALL VERIFY  
14 WITH THE SCHOOL THAT THE CHILD LISTED ON THE AFFIDAVIT IS CURRENTLY  
15 ATTENDING THE SCHOOL. A TAXPAYER WHO KNOWINGLY PROVIDES A FALSE  
16 STATEMENT ON AN AFFIDAVIT UNDER THIS SECTION IS NO LONGER ELIGIBLE  
17 FOR THE CREDIT UNDER THIS SECTION AND IS GUILTY OF PERJURY. A  
18 SCHOOL OR SCHOOL DISTRICT THAT KNOWINGLY PROVIDES FALSE INFORMATION  
19 TO THE DEPARTMENT REQUESTING INFORMATION UNDER THIS SECTION SHALL  
20 REPAY THE DEPARTMENT THE FULL AMOUNT OF THE CREDIT CLAIMED BY THE  
21 TAXPAYER BASED ON THE FALSE INFORMATION THAT WAS PROVIDED. IF THE  
22 TAXPAYER'S SCHOOL-AGED CHILD IS IN COMPLIANCE WITH SCHOOL  
23 ATTENDANCE REQUIREMENTS, THE TAXPAYER IS ELIGIBLE FOR THE CREDIT  
24 UNDER THIS SECTION IF ALL OTHER ELIGIBILITY REQUIREMENTS ARE MET.

25 Enacting section 1. This amendatory act takes effect January  
26 1, 2012.