

HOUSE BILL No. 5476

March 15, 2012, Introduced by Reps. Darany, Ananich, Hammel, Dillon, Bledsoe and Byrum and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.713) by adding section 272a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 272A. (1) FOR TAX YEARS THAT BEGIN ON AND AFTER JANUARY
2 1, 2012, SUBJECT TO THE LIMITATIONS PROVIDED UNDER THIS SECTION, A
3 TAXPAYER THAT OWNS A MOTOR VEHICLE REGISTERED IN THIS STATE MAY
4 CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS PART FOR GASOLINE
5 EXPENSES PAID BY THE TAXPAYER DURING THE TAX YEAR TO OPERATE HIS OR
6 HER OWN MOTOR VEHICLE FOR TRAVEL TO AND FROM WORK. THE DEPARTMENT
7 MAY REQUIRE REASONABLE PROOF FROM THE TAXPAYER IN SUPPORT OF
8 GASOLINE EXPENSES CLAIMED UNDER THIS SECTION.

9 (2) A TAXPAYER MAY CLAIM A CREDIT UNDER THIS SECTION EQUAL TO
10 THE FOLLOWING AMOUNTS:

1 (A) FOR A TAXPAYER WHO HAS AN ADJUSTED GROSS INCOME OF
2 \$50,000.00 OR LESS, 50% OF THE TOTAL GASOLINE EXPENSES PAID, NOT TO
3 EXCEED \$100.00 FOR EACH TAX YEAR.

4 (B) FOR A TAXPAYER WHO HAS AN ADJUSTED GROSS INCOME OF MORE
5 THAN \$50,000.00 BUT LESS THAN \$75,000.00, 25% OF THE TOTAL GASOLINE
6 EXPENSES PAID, NOT TO EXCEED \$75.00 FOR EACH TAX YEAR.

7 (C) FOR A TAXPAYER WHO HAS AN ADJUSTED GROSS INCOME OF
8 \$75,000.00 OR MORE BUT LESS THAN \$100,000.00, 10% OF THE TOTAL
9 GASOLINE EXPENSES PAID, NOT TO EXCEED \$50.00 FOR EACH TAX YEAR.

10 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX YEAR
11 EXCEEDS THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR, THAT PORTION
12 THAT EXCEEDS THE TAX LIABILITY FOR THE TAX YEAR SHALL BE REFUNDED.