

SENATE BILL No. 1054

March 29, 2012, Introduced by Senator GLEASON 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 279.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 279. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2010, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS
3 ACT EQUAL TO 50% OF THE COST PAID BY THE TAXPAYER, NOT TO EXCEED
4 \$5,000.00, FOR QUALIFIED RENOVATIONS MADE TO THE HOME OF THE
5 TAXPAYER IF THE TAXPAYER IS EITHER OF THE FOLLOWING:

6 (A) A PERSON WITH A DISABILITY WHO MAKES RENOVATIONS TO HIS OR
7 HER OWN HOME.

8 (B) A TAXPAYER, OTHER THAN A TAXPAYER DESCRIBED IN SUBDIVISION
9 (A), IF A PERSON WITH A DISABILITY LIVES IN THE HOME OF THE
10 TAXPAYER WHO MAKES THE QUALIFIED RENOVATIONS.

1 (2) THE CREDIT ALLOWED UNDER THIS SECTION SHALL BE TAKEN ONLY
2 IN THE YEAR IN WHICH ALL QUALIFIED RENOVATIONS FOR WHICH A CREDIT
3 UNDER THIS SECTION WILL BE CLAIMED ARE COMPLETED AND SHALL BE
4 CLAIMED FOR ONLY 1 TAX YEAR FOR QUALIFIED RENOVATIONS MADE BY OR ON
5 BEHALF OF ANY 1 PERSON WITH A DISABILITY.

6 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
7 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THE AMOUNT BY WHICH THE
8 CREDIT EXCEEDS THE TAXPAYER'S TAX LIABILITY SHALL BE REFUNDED.

9 (4) AS USED IN THIS SECTION:

10 (A) "HOME" MEANS A PRINCIPAL RESIDENCE EXEMPT UNDER SECTION
11 7CC OF THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.7CC.

12 (B) "QUALIFIED RENOVATIONS" MEANS RENOVATIONS, ADDITIONS, OR
13 OTHER CONSTRUCTION MADE TO A HOME THAT ARE ANY OF THE FOLLOWING:

14 (i) CHANGES TO ACCOMMODATE THE PHYSICAL NEEDS OF A PERSON WITH
15 A DISABILITY, INCLUDING, BUT NOT LIMITED TO, BATH BARS, RAMPS, DOOR
16 WIDENING, ACCESS CHANGES, AND REFITTING OF FIXTURES.

17 (ii) ADDITION OF A ROOM.

18 (iii) ANY CHANGE TO THE HOME THAT IS MADE TO MEET LOCAL OR STATE
19 BUILDING CODES, ORDINANCES, STATUTES, OR RULES THAT REGULATE
20 HOUSING FOR PERSONS WITH DISABILITIES.

21 (iv) SAFETY FEATURES.

22 (C) "PERSON WITH A DISABILITY" MEANS THAT TERM AS DEFINED IN
23 SECTION 103 OF THE PERSONS WITH DISABILITIES CIVIL RIGHTS ACT, 1976
24 PA 220, MCL 37.1103.