

SENATE BILL No. 108

February 8, 2011, Introduced by Senators HUNTER, ROCCA, GLEASON, YOUNG, HOOD, SMITH and BIEDA 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 273.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 273. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2010, A QUALIFIED TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX
3 IMPOSED BY THIS ACT EQUAL TO THE COST PAID IN THE TAX YEAR TO
4 PURCHASE A HEARING AID FOR THE QUALIFIED TAXPAYER OR THE QUALIFIED
5 TAXPAYER'S SPOUSE, IF HE OR SHE IS OVER THE AGE OF 60, OR FOR A
6 DEPENDENT OF THE QUALIFIED TAXPAYER, NOT TO EXCEED \$1,500.00 FOR
7 EACH TAX YEAR.

8 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
9 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT
10 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE
11 REFUNDED.

1 (3) AS USED IN THIS SECTION:

2 (A) "DEPENDENT" MEANS AN INDIVIDUAL FOR WHOM THE QUALIFIED
3 TAXPAYER CLAIMS AN EXEMPTION UNDER SECTION 30(2) FOR THE SAME YEAR
4 FOR WHICH THE CREDIT UNDER THIS SECTION IS CLAIMED.

5 (B) "HEARING AID" MEANS THAT TERM AS DEFINED IN SECTION 1301
6 OF THE OCCUPATIONAL CODE, 1980 PA 299, MCL 339.1301.

7 (C) "HOUSEHOLD INCOME" MEANS THAT TERM AS DEFINED UNDER
8 SECTION 508.

9 (D) "QUALIFIED TAXPAYER" MEANS A TAXPAYER WHOSE HOUSEHOLD
10 INCOME IS LESS THAN \$100,000.00.