

HOUSE BILL No. 5011

October 21, 2015, Introduced by Reps. Iden, Kosowski and Sheppard and referred to the Committee on Judiciary.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.713) by adding section 277.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 277. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2015, A TAXPAYER WHO IS A QUALIFIED VOLUNTEER AND WHO PROVIDES
3 SAFETY AND SECURITY SERVICES IN A SCHOOL WITHOUT RECEIVING
4 COMPENSATION PURSUANT TO AN AGREEMENT ENTERED UNDER SECTION 1241 OF
5 THE REVISED SCHOOL CODE, 1976 PA 451, MCL 380.1241, MAY CLAIM A
6 CREDIT AGAINST THE TAX IMPOSED BY THIS PART IN AN AMOUNT EQUAL TO
7 \$2.00 FOR EACH HOUR OR PART OF AN HOUR THAT THE QUALIFIED VOLUNTEER
8 PROVIDES SUCH SERVICES DURING THE TAX YEAR OR \$500.00, WHICHEVER IS
9 LESS.

10 (2) TO CLAIM THE CREDIT UNDER THIS SECTION, THE TAXPAYER SHALL
11 SUBMIT A COPY OF THE AGREEMENT AND ANY OTHER PROOF OR INFORMATION,

1 AS REQUIRED BY THE DEPARTMENT, TO SUPPORT THE CLAIM FOR THE CREDIT
2 UNDER THIS SECTION.

3 (3) IF THE AMOUNT OF THE CREDIT UNDER THIS SECTIONS EXCEEDS
4 THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THE PORTION OF
5 THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.

6 (4) AS USED IN THIS SECTION:

7 (A) "QUALIFIED VOLUNTEER" MEANS AN INDIVIDUAL WHO IS ON THE
8 LIST MAINTAINED BY THE MICHIGAN STATE POLICE UNDER SECTION 17 OF
9 1935 PA 59, MCL 28.17.

10 (B) "SCHOOL" MEANS A SCHOOL DISTRICT, INTERMEDIATE SCHOOL
11 DISTRICT, PUBLIC SCHOOL ACADEMY, OR STATE-APPROVED NONPUBLIC
12 SCHOOL.

13 Enacting section 1. This amendatory act does not take effect
14 unless all of the following bills of the 98th Legislature are
15 enacted into law:

16 (a) Senate Bill No.____ or House Bill No. 5010 (request no.
17 03381'15).

18 (b) Senate Bill No.____ or House Bill No. 5012 (request no.
19 03466'15).