

SENATE BILL NO. 366

April 15, 2021, Introduced by Senator BARRETT and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 8 (MCL 206.8), as amended by 2018 PA 38.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 8. (1) "Department" means the revenue division of the
2 department of treasury.

3 (2) "Dependent" means ~~a dependent~~ **any of the following:**

4 **(a) A qualifying child** as defined in section 152 of the
5 internal revenue code.

6 **(b) A qualifying relative as defined in section 152 of the**

1 internal revenue code.

2 (c) For tax years that begin on and after January 1, 2021, a
3 fetus that has, as determined by a physician, completed at least 12
4 weeks of gestation as of the last day of the tax year, and that has
5 been under the care and observation of a physician since at least
6 12 weeks of gestation. As used in this subdivision:

7 (i) "Fetus" means an individual organism of the species *Homo*
8 *sapiens* at any time before complete delivery from a pregnant woman.

9 (ii) "Physician" means an individual licensed to engage in the
10 practice of medicine or the practice of osteopathic medicine and
11 surgery under article 15 of the public health code, 1978 PA 368,
12 MCL 333.16101 to 333.18838.

13 (3) "Employee" means an employee as defined in section 3401(c)
14 of the internal revenue code. Any person from whom an employer is
15 required to withhold for federal income tax purposes shall prima
16 facie be deemed an employee.

17 (4) "Employer" means an employer as defined in section 3401(d)
18 of the internal revenue code. Any person required to withhold for
19 federal income tax purposes shall prima facie be deemed an
20 employer.

21 Enacting section 1. This amendatory act is effective for tax
22 years beginning on and after January 1, 2021.