A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.847) by adding section 277.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

Sec. 277. (1) For tax years that begin on and after January 1, 2023, a taxpayer may claim a credit against the tax imposed under this part in an amount equal to the qualified union dues paid to a labor organization by the taxpayer during the tax year. To claim the credit under this section, the taxpayer shall, in a form and
manner as prescribed by the department, provide verification of the
qualified union dues claimed to have been paid during the tax year
for which a credit is claimed under this section. If the credit
allowed under this section exceeds the tax liability of the
taxpayer for the tax year, that portion of the credit that exceeds
the tax liability shall be refunded.

(2) As used in this section:

(a) "Bargaining representative" means a labor organization
recognized by an employer or certified by the commission as the
sole and exclusive bargaining representative of certain employees
of the employer.

(b) "Labor organization" means any organization of any kind,
or any agency or employee representation committee or plan, in
which employees participate and that exists for the purpose, in
whole or in part, of dealing with employers concerning grievances,
labor disputes, wages, rates of pay, hours of employment, or
conditions of work.

(c) "Qualified union dues" means the total amount of
reimbursed dues, fees, assessments, or other charges or expenses
required of members of or public employees represented by a labor
organization or bargaining representative.