REPORTING TAX INFORMATION

Act 72 of 1979

AN ACT to require the governor to report certain tax information with the annual budget message to the legislature.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 2003, Act 38, Imd. Eff. July 8, 2003

The People of the State of Michigan enact:

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21.271 Reporting tax credits, deductions, and exemptions with annual budget message; duty of department of treasury.

Sec. 1.

The governor, with the annual budget message to the legislature, shall report, at a minimum, the tax credits, deductions, and exemptions enumerated in this act. The message shall include tax credits, deductions, and exemptions by budget and also shall contain a separate report on tax credits, deductions, and exemptions in total that may be printed as an appendix to the budget. The department of treasury shall furnish these items to the governor for inclusion in the report as required by this act.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 2003, Act 38, Imd. Eff. July 8, 2003

21.272 Reporting pursuant to MCL 206.1 to 206.532.

Sec. 2.

The governor shall report the following compiled pursuant to the income tax act of 1967, 1967 PA 281, MCL 206.1 to 206.532:

(a) Number and amount of personal exemptions by household or adjusted gross income class.

(b) Number of special or extra exemptions by household or adjusted gross income class.

(c) Number and amount of property tax credits by household or adjusted gross income class and by type of claimant.

(d) Number and amount of city income tax credits by household or adjusted gross income class.

(e) Number and amount of tax credits under section 260 of the income tax act of 1967, 1967 PA 281, MCL 206.260, by the type and purpose of charitable contribution, and the household or adjusted gross income class.

(f) Number and amount of solar, wind, or water energy conversion device tax credits by the type of dwelling and the household or adjusted gross income class.

(g) Number and amount of heating fuel cost tax credits by household or adjusted gross income class.

(h) Number and amount of gleaning tax credits by household or adjusted gross income class.

(i) Number of positive checkoffs and the amount checked off for the state campaign fund created pursuant to section 61 of the Michigan campaign finance act, 1976 PA 388, MCL 169.261.

(j) Amount and type of subtractions from taxable income as provided on the state income tax form.

(k) To the extent available from published statistical data, estimated cost of the following items not taxed by this state due to federal statute or regulation:

(i) Capital gains.

(ii) Accelerated depreciation.

(iii) Other items generally regarded as income that are not subject to state taxation because of exemption under the internal revenue code.

(l) Number and amount of credits granted to persons covered by development rights agreements pursuant to part 361 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.36101 to 324.36117, by income class.

(m) Other deductions or credits as provided by law.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 1983, Act 7, Imd. Eff. Mar. 16, 1983 ;-- Am. 1996, Act 32, Imd. Eff. Feb. 26, 1996 ;-- Am. 2003, Act 38, Imd. Eff. July 8, 2003

21.273 Fiscal years ending before January 1, 2008; reporting pursuant to single business tax act; fiscal years beginning on or after January 1, 2008; reporting pursuant to Michigan business tax act.

Sec. 3.

(1) For fiscal years ending before January 1, 2008, the governor shall report the following compiled pursuant to the single business tax act, 1975 PA 228, MCL 208.1 to 208.145:

(a) Amount of capital investment write off for real and personal property separately by size of final liability of taxpayer.

(b) Amount of business loss by size of final liability of taxpayer.

(c) Amount of carryforward loss by size of final liability of taxpayer.

(d) Number of taxpayers filing under the gross receipt limitation provided by section 31(2) of the single business tax act, 1975 PA 228, MCL 208.31, and amount of tax foregone.

(e) Number of taxpayers filing under section 31(4) of the single business tax act, 1975 PA 228, MCL 208.31, and amount of tax foregone.

(f) Number of taxpayers claiming the basic exemption under section 35(1)(a) of the single business tax act, 1975 PA 228, MCL 208.35, and amount of tax foregone.

(g) Number of taxpayers filing for the added exemption for partnerships as provided in section 35(1)(a) of the single business tax act, 1975 PA 228, MCL 208.35, and amount of tax foregone.

(h) Number of claimants and amount of tax foregone under section 35(1)(e) of the single business tax act, 1975 PA 228, MCL 208.35.

(i) Number of claimants and amount of tax foregone under section 35(1)(f) of the single business tax act, 1975 PA 228, MCL 208.35.

(j) Number of claimants and amount of tax foregone under section 35(1)(h) of the single business tax act, 1975 PA 228, MCL 208.35.

(k) Number of claimants by size of final liability and amount of tax foregone under section 36 of the single business tax act, 1975 PA 228, MCL 208.36.

(l) Number of claimants by size of final liability and amount of tax foregone under section 37 of the single business tax act, 1975 PA 228, MCL 208.37.

(m) Number of claimants by size of final liability and amount of tax foregone under section 38 of the single business tax act, 1975 PA 228, MCL 208.38.

(n) Number of claimants by size of final liability and amount of tax foregone under section 39(1) of the single business tax act, 1975 PA 228, MCL 208.39.

(o) Other deductions or credits as provided by law.

(2) For fiscal years beginning on and after January 1, 2008, the governor shall report the following compiled pursuant to the Michigan business tax act, 2007 PA 36, MCL 208.1101 to 208.1601:

(a) Amount of capital investment write off for real and personal property separately by size of final liability of taxpayer.

(b) Amount of business loss by size of final liability of taxpayer.

(c) Amount of carryforward loss by size of final liability of taxpayer.

(d) Number of taxpayers claiming an exemption under section 207 of the Michigan business tax act, 2007 PA 36, MCL 208.1207, and amount of tax foregone.

(e) Number of claimants by size of final liability and amount of tax foregone under section 417 of the Michigan business tax act, 2007 PA 36, MCL 208.1417.

(f) Number of claimants by size of final liability and amount of tax foregone under sections 403, 405, 421, 422, and 425 of the Michigan business tax act, 2007 PA 36, MCL 208.1403, 208.1405, 208.1421, 208.1422, and 208.1425.

(g) Number of claimants by size of final liability and amount of tax foregone under section 413 of the Michigan business tax act, 2007 PA 36, MCL 208.1413.

(h) Other deductions or credits as provided by law.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 1983, Act 7, Imd. Eff. Mar. 16, 1983 ;-- Am. 2003, Act 38, Imd. Eff. July 8, 2003 ;--

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21.274 Reporting estimated state equalized valuation and amount of tax foregone from exemptions under MCL 211.1 et seq.; exception; specific exemption estimates.

Sec. 4.

The governor shall report the estimated state equalized valuation and the amount of tax foregone in each county because of the exemptions granted pursuant to Act No. 206 of the Public Acts of 1893, as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws, except for property deriving its exemption from article IX, section 4 of the constitution of the state of Michigan, for which an estimate shall be made only of the actual amount of lands so exempted, expressed solely in terms of acreage, and exclusive of any buildings, fixtures, or personal property thereon, or appurtenances thereto. Where possible, estimates should be made for specific exemptions. The specific exemption estimates shall be made on the basis of informed estimates without requiring local units of government to meet additional reporting standards. If possible, estimates also shall be made of property exempted by statutes other than Act No. 206 of the Public Acts of 1893, as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws.

History: 1979, Act 72, Imd. Eff. July 31, 1979

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21.275 Reporting estimate of amount of tax foregone from exemptions under MCL 205.51 et seq.; reporting estimate of amount of tax foregone pursuant to MCL 205.51(1)(g).

Sec. 5.

(1) The governor shall report an estimate, by item, of the amount of tax foregone from the exemptions granted pursuant to Act No. 167 of the Public Acts of 1933, as amended, being sections 205.51 to 205.78 of the Michigan Compiled Laws. The estimate shall include revenue foregone by nontaxation of items not specifically exempted.

(2) The governor shall report an estimate of the amount of tax foregone pursuant to section 1(1)(g) of Act No. 167 of the Public Acts of 1933, being section 205.51 of the Michigan Compiled Laws, from the imposition of the tax at a sale at retail upon the difference between the agreed upon value of a motor vehicle, trailer coach, or titled watercraft used as part payment of the purchase price and the full retail price of the motor vehicle, trailer coach, or titled watercraft being purchased rather than upon the full retail price of the motor vehicle, trailer coach, or titled watercraft.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 1983, Act 7, Imd. Eff. Mar. 16, 1983

21.276 Reporting estimate of amount of tax forgone from exemptions under the use tax act.

Sec. 6.

(1) The governor shall report an estimate, by item, of the amount of tax forgone from exemptions granted under the use tax act, 1937 PA 94, MCL 205.91 to 205.111. The estimate must include revenue forgone by nontaxation of items not specifically exempted.

(2) The governor shall report an estimate of the amount of tax forgone pursuant to section 2(1)(f) of the use tax act, 1937 PA 94, MCL 205.92, from the imposition of the tax on the difference between the agreed-upon value of a motor vehicle, recreational vehicle, or titled watercraft used as part payment of the purchase price and the full retail price of the motor vehicle, recreational vehicle, or titled watercraft being purchased rather than on the full retail price of the motor vehicle, trailer coach, or titled watercraft.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 1983, Act 7, Imd. Eff. Mar. 16, 1983 ;-- Am. 2023, Act 29, Imd. Eff. May 8, 2023

21.277 Reporting estimate of revenue foregone from exemptions under MCL 205.131 et seq.

Sec. 7.

The governor shall report an estimate, by group, if possible, of revenue foregone from exemptions granted pursuant to Act No. 301 of the Public Acts of 1939, as amended, being sections 205.131 to 205.147 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

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21.278 Reporting estimate of revenue foregone from exemptions under MCL 205.201 et seq.

Sec. 8.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 188 of the Public Acts of 1899, as amended, being sections 205.201 to 205.221 of the Michigan Compiled Laws, including the exemption provided by section 1(6) to (8) of Act No. 188 of the Public Acts of 1899, being section 205.201 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 1983, Act 7, Imd. Eff. Mar. 16, 1983

21.279 Reporting estimate of revenue foregone from exemption under MCL 205.301 et seq.

Sec. 9.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 48 of the Public Acts of 1929, as amended, being sections 205.301 to 205.317 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

21.280 Reporting estimate of revenue foregone from exemptions under MCL 205.501 et seq.

Sec. 10.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 265 of the Public Acts of 1947, as amended, being sections 205.501 to 205.522 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

21.281 Reporting estimate of revenue foregone from exemptions under MCL 207.1 et seq.

Sec. 11.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 282 of the Public Acts of 1905, as amended, being sections 207.1 to 207.21 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

21.282 Reporting estimate of revenue foregone from exemptions under MCL 207.101 et seq.

Sec. 12.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 150 of the Public Acts of 1927, as amended, being sections 207.101 to 207.202 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 1983, Act 7, Imd. Eff. Mar. 16, 1983

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21.282a Reporting estimate of revenue foregone from exemptions under MCL 207.211 et seq.

Sec. 12a.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 119 of the Public Acts of 1980, being sections 207.211 to 207.235 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: Add. 1983, Act 7, Imd. Eff. Mar. 16, 1983

21.283 Reporting estimate of revenue foregone from exemptions under MCL 207.501 et seq.

Sec. 13.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 134 of the Public Acts of 1966, as amended, being sections 207.501 to 207.513 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

21.284 Reporting estimate of revenue foregone from exemptions under MCL 436.1 et seq., MCL 436.101 et seq., MCL 436.121 et seq., and MCL 436.131 et seq.

Sec. 14.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 8 of the Public Acts of the Extra Session of 1933, as amended, being sections 436.1 to 436.58 of the Michigan Compiled Laws; Act No. 94 of the Public Acts of 1959, being sections 436.101 to 436.103 of the Michigan Compiled Laws; Act No. 218 of the Public Acts of 1962, being sections 436.121 to 436.125 of the Michigan Compiled Laws; Act No. 213 of the Public Acts of 1972, as amended, being sections 436.131 to 436.133 of the Michigan Compiled Laws.

The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 1983, Act 7, Imd. Eff. Mar. 16, 1983

21.285 Reporting estimate of revenue foregone from exemptions under MCL 478.1 to 478.6.

Sec. 15.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to article 4 of Act No. 254 of the Public Acts of 1933, as amended, being sections 478.1 to 478.6 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

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21.286 Reporting estimate of revenue foregone from exemptions under MCL 259.203.

Sec. 16.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to section 203 of Act No. 327 of the Public Acts of 1945, as amended, being section 259.203 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

21.287 Reporting estimate of revenue foregone from exemptions under MCL 257.801 to 257.810.

Sec. 17.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to sections 801 to 810 of Act No. 300 of the Public Acts of 1949, as amended, being sections 257.801 to 257.810 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

21.288 Reporting estimate of revenue foregone from exemptions pursuant to MCL 324.78101 to 324.78112.

Sec.18.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to part 781 (Michigan state waterways commission) of the natural resources and environmental protection act, Act No. 451 of the Public Acts of 1994, being sections 324.78101 to 324.78112 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 1996, Act 32, Imd. Eff. Feb. 26, 1996

21.289 Reporting estimate of revenue foregone from exemptions granted pursuant to MCL 324.80101 to 324.80124.

Sec. 19.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to sections 80101 to 80124 of part 801 (marine safety) of the natural resources and environmental protection act, Act No. 451 of the Public Acts of 1994, being sections 324.80101 to 324.80124 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 1996, Act 32, Imd. Eff. Feb. 26, 1996

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21.290 Reporting estimate of revenue foregone from exemptions under MCL 141.501 et seq.

Sec. 20.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 284 of the Public Acts of 1964, as amended, being sections 141.501 to 141.787 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

21.291 Reporting estimate of revenue foregone from exemptions under MCL 141.801 et seq.

Sec. 21.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 198 of the Public Acts of 1970, as amended, being sections 141.801 to 141.837 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

21.292 Reporting estimate of revenue foregone from exemptions under MCL 141.851 et seq.

Sec. 22.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 232 of the Public Acts of 1971, being sections 141.851 to 141.855 of the Michigan Compiled Laws and Act No. 263 of the Public Acts of 1974, being sections 481.861 to 481.867 of the Michigan Compiled Laws. The estimate shall

include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979
Compiler's Notes: The reference in this section to "sections 481.861 to 481.867" evidently should read to "sections 141.861 to 141.867".

21.293 Reporting estimate of revenue foregone from exemptions under MCL 431.101 et seq.

Sec. 23.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 205 of the Public Acts of 1939, as amended, being sections 431.101 to 431.126 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

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21.294 Reporting estimate of revenue foregone from exemptions under MCL 431.61 et seq.

Sec. 24.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to Act No. 327 of the Public Acts of 1980, as amended, being sections 431.61 to 431.88 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 1983, Act 7, Imd. Eff. Mar. 16, 1983

21.295 Reporting estimate of revenue foregone from exemptions under MCL 450.2062.

Sec. 25.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to section 1062 of Act No. 284 of the Public Acts of 1972, as amended, being section 450.2062 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

21.296 Reporting estimate of revenue foregone from exemptions under MCL 500.440 to 500.466.

Sec. 26.

The governor shall report an estimate of revenue foregone from exemptions granted pursuant to sections 440 to 446 of Act No. 218 of the Public Acts of 1956, as amended, being sections 500.440 to 500.466 of the Michigan Compiled Laws. The estimate shall include revenue foregone by any deductions or credits granted under the act.

History: 1979, Act 72, Imd. Eff. July 31, 1979

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