

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

206.530 Proof required; credit computation for homestead; unoccupied land used for agricultural or horticultural purposes; disallowance of claim; applying amount of claim against liability.

Sec. 530. (1) The department may require reasonable proof from the claimant in support of rent paid, property taxes paid, total household resources, size and nature of the property claimed as a homestead, or any other information required for the administration of this chapter.

(2) If a homestead is occupied for less than a 12-month period, the credit computation shall be proportional to the period of occupancy. A claimant shall not occupy more than 1 homestead at 1 time. If more than 1 homestead is occupied during the tax year, the credit computation shall be proportional to the period of occupancy of each homestead, but not for a total period of more than 1 year.

(3) If unoccupied land is used for agricultural or horticultural purposes by the claimant, the credit shall be allowed only if the gross receipts of the agricultural or horticultural operations exceed the total household resources as defined in this part.

(4) A claim shall not be allowed if the department finds that the claimant received title to the homestead primarily for the purpose of receiving benefits under this chapter.

(5) The amount of a claim otherwise payable may be applied by the department against a liability outstanding on the books of the state against the claimant.

History: Add. 1973, Act 20, Imd. Eff. May 16, 1973;—Am. 1975, Act 168, Imd. Eff. July 17, 1975;—Am. 1976, Act 379, Imd. Eff. Dec. 28, 1976;—Am. 1977, Act 1, Imd. Eff. Feb. 23, 1977;—Am. 1980, Act 517, Imd. Eff. Jan. 26, 1981;—Am. 1982, Act 480, Eff. Mar. 30, 1983;—Am. 2011, Act 38, Eff. Jan. 1, 2012.