

# HOUSE BILL No. 5892

June 21, 1990, Introduced by Reps. Jaye, Dunaskiss, Law, Kulchitsky and London and referred to the Committee on Taxation.

A bill to amend section 512 of Act No. 281 of the Public Acts of 1967, entitled

"Income tax act of 1967,"

as amended by Act No. 254 of the Public Acts of 1987, being section 206.512 of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Section 512 of Act No. 281 of the Public Acts of  
2 1967, as amended by Act No. 254 of the Public Acts of 1987, being  
3 section 206.512 of the Michigan Compiled Laws, is amended to read  
4 as follows:

5       Sec. 512. (1) "Paraplegic or quadriplegic" means an indi-  
6 vidual, or either 1 of 2 persons filing a joint tax return under  
7 this act, who is a paraplegic or quadriplegic at the end of the  
8 tax year.

1       (2) "Property taxes" means general ad valorem taxes due and  
2 payable for periods after December 31, 1972, levied on a  
3 homestead within this state including property tax administration  
4 fees ~~—~~ AND TAXES IMPOSED UNDER THE GENERAL SALES TAX ACT, ACT  
5 NO. 167 OF THE PUBLIC ACTS OF 1933, BEING SECTIONS 205.51 TO  
6 205.78 OF THE MICHIGAN COMPILED LAWS, ON THE PURCHASE OF A MOBILE  
7 HOME USED AS A HOMESTEAD AND LOCATED IN A MOBILE HOME PARK. AS  
8 USED IN THIS SUBSECTION, "MOBILE HOME" AND "MOBILE HOME PARK"  
9 MEAN THOSE TERMS AS DEFINED IN SECTION 2 OF THE MOBILE HOME COM-  
10 MISSION ACT, ACT NO. 96 OF THE PUBLIC ACTS OF 1987, BEING SECTION  
11 125.2302 OF THE MICHIGAN COMPILED LAWS, but not including A spe-  
12 cial ~~assessments~~ ASSESSMENT unless assessed in the entire city,  
13 village, or township, and based on state equalized value, penal-  
14 ties, or interest.

15       (3) "Qualified person" means a claimant and any person, dom-  
16 icated in Michigan, who can be claimed as a dependent under the  
17 internal revenue code and who does not file a claim under this  
18 act for the same tax year. The term does not include the addi-  
19 tional exemptions allowed for age or blindness.

20       (4) "Renter" means a person renting or leasing a homestead.