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

****** 206.275 THIS SECTION IS REPEALED BY ACT 38 OF 2011 EFFECTIVE JANUARY 1, 2012 ******

206.275 Tax credit; certificate of stillbirth; refund.

Sec. 275. (1) For tax years that begin after December 31, 2005, a taxpayer may claim a credit against the tax imposed by this act equal to 4.5% of the exemption amount for the tax year allowed under section 30(2) for a single exemption rounded up to the nearest $10.00 increment in the tax year for which the taxpayer has a certificate of stillbirth from the department of community health as provided under section 2834 of the public health code, 1978 PA 368, MCL 333.2834.

(2) If the amount of 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.

History: Add. 2006, Act 319, Imd. Eff. July 20, 2006.

© Legislative Council, State of Michigan Courtesy of www.legislature.mi.gov