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Senate Fiscal Agency  
P. O. Box 30036  
Lansing, Michigan 48909-7536

**SFA**



**BILL ANALYSIS**

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Senate Bill 1165 (as reported without amendment)  
Sponsor: Senator Dale L. Shugars  
Committee: Finance

### **CONTENT**

The bill would amend the Income Tax Act to require the concurrence of at least three-fifths of the members elected to and serving in each house of the Legislature to increase the rate, expand the base, or reduce or repeal an exemption, deduction, or credit of the income tax or a successor to the tax.

Proposed MCL 206.403

Legislative Analyst: G. Towne

### **FISCAL IMPACT**

The bill would not have any measurable fiscal impact on State or local government.

Date Completed: 6-1-98

Fiscal Analyst: J. Wortley