

Act No. 81  
Public Acts of 1997  
Approved by the Governor  
July 25, 1997  
Filed with the Secretary of State  
July 25, 1997  
EFFECTIVE DATE: July 28, 1997

STATE OF MICHIGAN  
89TH LEGISLATURE  
REGULAR SESSION OF 1997

**Introduced by Reps. Cherry, Profit, Bogardus, Schermesser, Kaza, Anthony, Hale, Leland, Freeman, Schauer, DeHart, Hanley, Prusi, Wetters, Martinez, Rison, Baird, Baade, Varga, Gire, Brown, Goschka, Wojno, Parks, Stallworth, Callahan and Price**  
**Reps. Alley, Bankes, Bodem, Brater, Ciaramitaro, Curtis, DeVuyst, Dobb, Dobronski, Frank, Gagliardi, Gustafson, Harder, Hood, Jaye, Johnson, Kelly, Kilpatrick, Kukuk, LaForge, Law, Llewellyn, Mathieu, McBryde, McManus, McNutt, Middaugh, Murphy, Olshove, Owen, Palamara, Raczkowski, Rhead, Rocca, Scott, Scranton, Tesanovich, Vaughn and Willard named co-sponsors**  
**Reps. Basham, Cassis, Crissman, Cropsey, Dalman, Gernaat, Horton, Jansen, Mans, Nye, Richner, Sikkema, Voorhees and Wallace named co-sponsors**

## **ENROLLED HOUSE BILL No. 4180**

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," (MCL 206.1 to 206.532) by adding section 30d.

*The People of the State of Michigan enact:*

Sec. 30d. (1) The amendatory act that added this section shall be known as the "child care act of 1997".

(2) For the 1998 tax year and each tax year after the 1998 tax year, taxable income for purposes of this act equals taxable income as determined under section 30 from which a taxpayer may deduct the following amounts:

(a) An amount equal to \$600.00 multiplied by the number of exemptions claimed by the taxpayer under section 30(2) in the tax year for dependents of the taxpayer who are children younger than 7 years of age on the last day of the tax year.

(b) An amount equal to \$300.00 multiplied by the number of exemptions claimed by the taxpayer under section 30(2) in the tax year for dependents of the taxpayer who are children and who are at least 7 years of age and younger than 13 years of age on the last day of the tax year.

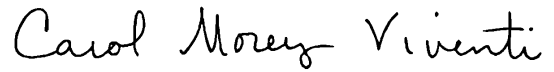
Enacting section 1. This amendatory act does not take effect unless all of the following bills of the 89th Legislature are enacted into law:

- (a) Senate Bill No. 208.
- (b) Senate Bill No. 303.
- (c) House Bill No. 4872.

This act is ordered to take immediate effect.



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Clerk of the House of Representatives.



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Secretary of the Senate.

Approved .....

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Governor.