

House Bill 5392

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 30e.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

**1** SEC. 30E. AS USED IN SECTION 30(3), "DEPENDENT" MEANS AN  
**2** INDIVIDUAL FOR WHOM THE TAXPAYER MAY CLAIM A DEPENDENCY EXEMPTION  
**3** ON THE TAXPAYER'S FEDERAL INCOME TAX RETURN PURSUANT TO THE  
**4** INTERNAL REVENUE CODE.