

# HOUSE BILL No. 5783

May 11, 2000, Introduced by Reps. Kowall, Gosselin, Birkholz, Julian, Gilbert, Tabor, Mead, Pumford, Van Woerkom, Howell, DeRossett, Caul, Shackleton, Jelinek, Faunce, Richardville, Bishop, Ehardt, Pappageorge, DeWeese, Rick Johnson, Richner, Voorhees, Allen, Sanborn, Shulman, Rocca, Ruth Johnson, Jansen, Hager, Garcia and Raczkowski and referred to the Committee on Constitutional Law and Ethics.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 267.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1        SEC. 267. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2 1999, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY  
3 THIS ACT FOR EACH TRIGGER LOCK OR OTHER SAFETY OR LOCKING DEVICE  
4 DESIGNED TO RENDER A FIREARM TEMPORARILY INOPERABLE OR INCAPABLE  
5 OF BEING DISCHARGED THAT IS PURCHASED BY THE TAXPAYER FOR PER-  
6 SONAL USE AND NOT FOR RESALE IN THE TAX YEAR FOR WHICH THE RETURN  
7 IS MADE. THE AMOUNT OF THE CREDIT IS THE PURCHASE PRICE OF EACH  
8 DEVICE BUT NOT TO EXCEED \$25.00 PER DEVICE.
- 9        (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION  
10 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT

**HB5783, As Passed House, May 24, 2000**

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1 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE  
2 REFUNDED.