



**House
Legislative
Analysis
Section**

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**INCOME TAX CREDIT FOR
POLICE/FIRE ASSESSMENTS**

House Bill 4457

Sponsor: Rep. Judson Gilbert III

Committee: Tax Policy

Complete to 8-21-01

A SUMMARY OF HOUSE BILL 4457 AS INTRODUCED 3-13-01

The bill would amend the Income Tax Act to allow a taxpayer to claim a credit equal to the amount paid in special assessments to a city, village, or township for police or fire protection. The bill would apply to tax years beginning after December 31, 2000. A taxpayer could not claim the credit if he or she had included the amount of the special assessment in a claim for a homestead property tax credit.

The bill would specify that the new credit would be claimed on the same form that a homestead property tax credit is currently claimed. The Department of Treasury would be required to adjust that form accordingly.

MCL 206.523

House Bill 4457 (8-21-01)

Analyst: C. Couch

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