

HOUSE BILL No. 4169

February 8, 2001, Introduced by Reps. Garcia, Meyer, Vear, Faunce, Richardville, Middaugh, Julian, Mortimer, Bovin and Shackleton and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 269.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 269. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2000, A VOLUNTEER FIREFIGHTER IDENTIFIED UNDER THE PART-PAID
3 CLASSIFICATION IN THE MICHIGAN FIRE INCIDENT REPORTING SYSTEM MAY
4 CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO THE
5 COMPENSATION PAID TO THE VOLUNTEER FIREFIGHTER IN THE TAX YEAR
6 FOR SERVICES AS A VOLUNTEER FIREFIGHTER NOT TO EXCEED \$5,000.00.

7 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
8 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE
9 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.