

HOUSE BILL No. 4457

March 13, 2001, Introduced by Reps. Gilbert, Meyer, Ruth Johnson, Hager, Shackleton and Sanborn 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 523.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 523. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2000, A CLAIMANT WHO HAS PAID A SPECIAL ASSESSMENT IMPOSED BY A
3 CITY, VILLAGE, OR TOWNSHIP FOR POLICE OR FIRE PROTECTION MAY
4 CLAIM A CREDIT, EQUAL TO THE AMOUNT PAID, AGAINST THE TAX DUE
5 UNDER THIS ACT FOR THE TAX YEAR. A CLAIMANT SHALL NOT CLAIM A
6 CREDIT FOR SPECIAL ASSESSMENTS FOR POLICE OR FIRE PROTECTION
7 UNDER THIS SECTION IF THE CLAIMANT INCLUDED THE AMOUNTS PAID FOR
8 POLICE OR FIRE PROTECTION IN A CLAIM FOR A CREDIT UNDER SECTIONS
9 520 AND 522.

10 (2) A CLAIMANT SHALL CLAIM THE CREDIT ALLOWED UNDER THIS
11 SECTION ON THE SAME FORM THAT A CREDIT ALLOWED UNDER SECTIONS 520

1 AND 522 IS FILED. THE DEPARTMENT SHALL ADJUST THE FORM
2 ACCORDINGLY.