

SENATE BILL No. 691

October 4, 2001, Introduced by Senators MC COTTER, SCHUETTE, BENNETT, SIKKEMA, SHUGARS, STEIL, BULLARD, GOSCHKA, GOUGEON, NORTH, YOUNG, HART, EMERSON, MURPHY, DINGELL, DE BEAUSSAERT, LELAND and DUNASKISS and referred to the Committee on Finance.

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 TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY
3 THIS ACT EQUAL TO THE AMOUNT PAID IN THE TAX YEAR BY THE TAXPAYER
4 FOR TUTORING THE PURPOSE OF WHICH IS TO ENHANCE THE ACADEMIC PER-
5 FORMANCE OF THE TAXPAYER'S CHILD.

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

9 (3) AS USED IN THIS SECTION, "TUTORING" MEANS THE
10 INSTRUCTIONAL OR DIRECT NONINSTRUCTIONAL SERVICES PROVIDED TO THE
11 CHILD OF THE TAXPAYER TO SUPPORT ACADEMIC PROGRAMS IN WHICH THE

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- 1 CHILD IS ENROLLED AND PROVIDED BY A PROFESSIONAL EDUCATOR OR
- 2 PARAPROFESSIONAL WITH TRAINING IN THE ACADEMIC SUBJECT THAT HE OR
- 3 SHE IS TUTORING.