

# HOUSE BILL No. 4256

February 19, 2003, Introduced by Reps. Stakoe, Brandenburg, Ward, Stahl, Nofs and Hune 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 270.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 270. (1) For tax years beginning after December 31,  
2 2002, a taxpayer may claim a 1-time only credit not to exceed  
3 \$100.00 for the cost paid in the tax year by the taxpayer for a  
4 filtering program.

5       (2) A taxpayer may claim the credit allowed under this  
6 section only in the year the filtering program is purchased.

7       (3) If the amount of the credit allowed under this section  
8 exceeds the tax liability of the taxpayer for the tax year, that  
9 portion of the credit that exceeds the tax liability shall not be  
10 refunded.

11       (4) As used in this section, "filtering program" means a

1 computer program that prevents a person from viewing certain  
2 internet websites, chat rooms, or other computer files or  
3 provides limited access to internet websites, chat rooms, or  
4 other computer files in 1 or more of the following ways:

5 (a) Allows a user to identify allowable websites and provides  
6 access to only those sites chosen.

7 (b) Intercepts words or phrases in the body of a website that  
8 are compared with standard lists of objectionable words and  
9 phrases and then blocks out the offending site page.

10 (c) Blocks out websites using the internet addresses.

11 (d) Uses personalized electronic labeling programs to  
12 identify and filter objectionable words, phrases, and websites.

13 (e) Uses a standard commercially available rating or  
14 filtering system.