

HOUSE BILL No. 4365

February 22, 2005, Introduced by Reps. Condino, Adamini, Donigan, Miller, Tobocman, Vagnozzi, Accavitti, Bieda, Plakas, Clack, Brown, Sak, Leland, Kehrl, Nofs, Drolet, Polidori, Ward, Stewart and Phillips 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 272.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 272. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2005, A TAXPAYER WHO IS 1 OF THE FOLLOWING AT A PUBLIC SCHOOL OR
3 PUBLIC SCHOOL ACADEMY MAY CLAIM A CREDIT EQUAL TO 50% OF THE COST
4 PAID BY THE TAXPAYER IN THE TAX YEAR NOT TO EXCEED \$100.00 FOR A
5 SINGLE RETURN OR \$200.00 FOR A JOINT RETURN FOR CLASSROOM SUPPLIES
6 USED FOR EDUCATIONAL PURPOSES THAT DIRECTLY RELATE TO CLASSROOM
7 COURSEWORK:

8 (A) A TEACHER WHO TEACHES AT THE PUBLIC SCHOOL OR PUBLIC
9 SCHOOL ACADEMY FOR WHICH THE CLASSROOM SUPPLIES WERE PURCHASED.

10 (B) AN ADMINISTRATOR EMPLOYED FULL-TIME AT THE PUBLIC SCHOOL

1 OR PUBLIC SCHOOL ACADEMY FOR WHICH THE CLASSROOM SUPPLIES WERE
2 PURCHASED.

3 (C) OTHER PERSONNEL, INCLUDING, BUT NOT LIMITED TO, OFFICE
4 PERSONNEL AND OTHER SUPPORT STAFF, EMPLOYED FULL-TIME AT THE PUBLIC
5 SCHOOL OR PUBLIC SCHOOL ACADEMY FOR WHICH THE CLASSROOM SUPPLIES
6 WERE PURCHASED.

7 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
8 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION THAT
9 EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED.

10 (3) AS USED IN THIS SECTION:

11 (A) "CLASSROOM SUPPLIES" MEANS ANY OF THE FOLLOWING:

12 (i) BOOKS FOR TEACHER OR STUDENT USE, BOOKS ON TAPES, OR
13 VIDEOTAPES.

14 (ii) COMPUTER PROGRAMS.

15 (iii) EQUIPMENT, INCLUDING, BUT NOT LIMITED TO, TAPE RECORDERS,
16 HEADPHONES, SCIENCE EQUIPMENT, AND LAB EQUIPMENT.

17 (iv) ART SUPPLIES.

18 (v) CLASSROOM DECORATIVE MATERIALS.

19 (vi) FOOD AND OTHER SUPPLIES OR MATERIALS FOR EXPERIMENTS OR
20 PROJECTS CARRIED OUT IN THE CLASSROOM.

21 (vii) PRIZES, AWARDS, OR REWARDS.

22 (viii) OTHER SUPPLIES OR MATERIALS SIMILAR TO THOSE LISTED IN
23 THIS SUBDIVISION.

24 (B) "PUBLIC SCHOOL" AND "PUBLIC SCHOOL ACADEMY" MEAN THOSE
25 TERMS AS DEFINED IN SECTION 5 OF THE REVISED SCHOOL CODE, 1976 PA
26 451, MCL 380.5.