

HOUSE BILL No. 5510

December 13, 2005, Introduced by Reps. Leland, Hune, Anderson, Hopgood, Espinoza, McDowell, Cushingberry, Meisner, Plakas, Lipsey, Virgil Smith, Green, David Law, Kahn and Sheen 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 275.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 275. (1) A TAXPAYER THAT LIVES IN A MUNICIPALITY THAT HAS
2 MORE THAN 500 AUTO THEFTS PER YEAR, AS DETERMINED BY THE MICHIGAN
3 AUTOMOBILE THEFT PREVENTION AUTHORITY OF THE DEPARTMENT OF STATE
4 POLICE, MAY CLAIM A CREDIT FOR THE COST PAID BY THE TAXPAYER IN THE
5 TAX YEAR FOR A STEERING WHEEL LOCKING DEVICE, NOT TO EXCEED \$40.00
6 PER DEVICE.

7 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
8 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT

1 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE
2 REFUNDED.