

HOUSE BILL No. 5700

February 16, 2006, Introduced by Reps. Stahl, Moolenaar, Stewart, Hummel, Gosselin, Sheltroun, Wojno, Moore, LaJoy, Nofs, Lipsey, Emmons, Meyer, Vander Veen, Gleason, Hildenbrand, Garfield, Sheen, Mortimer, Shaffer, David Law, Kahn, Hansen, Hoogendyk, Kooiman and Elsenheimer and referred to the Committee on Family and Children Services.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 263.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 263. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2005, A QUALIFIED TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX
3 IMPOSED BY THIS ACT EQUAL TO THE COST PAID DURING THE TAX YEAR FOR
4 A PREMARITAL EDUCATION PROGRAM OR \$50.00, WHICHEVER IS LESS.

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

8 (3) AS USED IN THIS SECTION:

9 (A) "PREMARITAL EDUCATION PROGRAM" MEANS A QUALIFYING
10 PREMARITAL EDUCATION PROGRAM PROVIDED FOR IN AND MEETING THE

1 CRITERIA AS SET FORTH IN SECTION 2C OF 1887 PA 128, MCL 551.102C.

2 (B) "QUALIFIED TAXPAYER" MEANS A TAXPAYER OR TAXPAYERS WHO
3 ATTENDED A PREMARITAL EDUCATION PROGRAM DURING THE TAX YEAR IN
4 WHICH A CREDIT UNDER THIS SECTION IS CLAIMED. IF THE INDIVIDUALS
5 WHO PARTICIPATE TOGETHER IN THE PREMARITAL EDUCATION PROGRAM FILE
6 SEPARATE RETURNS FOR THE TAX YEAR, ONLY 1 OF THE TAXPAYERS SHALL
7 CLAIM THE CREDIT UNDER THIS SECTION. IF THE TAXPAYERS FILE A JOINT
8 RETURN FOR THE TAX YEAR, THE MAXIMUM CREDIT SHALL BE \$50.00 FOR
9 THAT JOINT RETURN.

10 Enacting section 1. This amendatory act does not take effect
11 unless all of the following bills of the 93rd Legislature are
12 enacted into law:

13 (a) Senate Bill No.____ or House Bill No. 5699(request no.
14 03380'05).

15 (b) Senate Bill No.____ or House Bill No. (request no.
16 03382'05).

17 (c) Senate Bill No.____ or House Bill No. (request no.
18 03383'05).

19 (d) Senate Bill No.____ or House Bill No. (request no.
20 03384'05).

21 (e) Senate Bill No.____ or House Bill No. 5703(request no.
22 03481'05).

23 (f) Senate Bill No.____ or House Bill No. 5702(request no.
24 03482'05).