

# SENATE BILL No. 1273

April 22, 2008, Introduced by Senators OLSHOVE, SCOTT, CHERRY, ANDERSON, THOMAS, PRUSI, SCHAUER and JANSEN 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 278.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1           SEC. 278. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2           2007, A TAXPAYER WHO PROVIDES CARE FOR A PARENT WHO LIVED IN THE  
3           TAXPAYER'S HOME FOR 180 DAYS OR MORE DURING THE TAX YEAR MAY CLAIM  
4           A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO \$1,000.00 FOR  
5           EACH PARENT WHO MEETS THE CRITERIA OF THIS SECTION.

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

9           (3) AS USED IN THIS SECTION, "PARENT" MEANS THE BIRTH OR  
10          ADOPTIVE MOTHER OR FATHER, OR STEPMOTHER OR STEPFATHER, OF THE  
11          TAXPAYER OR OF EITHER OF THE TAXPAYERS IF THE TAXPAYERS FILE A

1 JOINT RETURN.