

# SENATE BILL No. 1309

May 8, 2008, Introduced by Senators RICHARDVILLE, PATTERSON, VAN WOERKOM, JANSEN, KAHN, PAPPAGEORGE, CHERRY, WHITMER and HUNTER and referred to the Committee on Economic Development and Regulatory Reform.

A bill to amend 2007 PA 36, entitled  
"Michigan business tax act,"  
(MCL 208.1101 to 208.1601) by adding section 461.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           SEC. 461. (1) A TAXPAYER WHO IS A DENTIST AND WHO, WITHIN 1  
2 YEAR BEFORE OR AFTER THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT  
3 ADDED SECTION 16631 TO THE PUBLIC HEALTH CODE, 1978 PA 368, MCL  
4 333.16631, PURCHASES AND INSTALLS A DENTAL AMALGAM SEPARATOR ON A  
5 WASTEWATER DRAIN IN HIS OR HER DENTIST OFFICE THAT IS USED TO  
6 DISCHARGE DENTAL AMALGAM AS REQUIRED UNDER SECTION 16631 OF THE  
7 PUBLIC HEALTH CODE, 1978 PA 368, MCL 333.16631, MAY CLAIM A CREDIT  
8 AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO 100% OF THE COSTS  
9 INCURRED DURING THE TAX YEAR FOR THE PURCHASE AND INSTALLATION OF

1 EACH DENTAL AMALGAM SEPARATOR OR \$3,000.00 FOR EACH DENTAL AMALGAM  
2 SEPARATOR PURCHASED AND INSTALLED DURING THE TAX YEAR, WHICHEVER IS  
3 LESS.

4 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION FOR  
5 THE TAX YEAR EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX  
6 YEAR, THAT EXCESS SHALL NOT BE REFUNDED, BUT MAY BE CARRIED FORWARD  
7 AS AN OFFSET TO THE TAX LIABILITY IN SUBSEQUENT TAX YEARS.

8 (3) AS USED IN THIS SECTION, "DENTIST" MEANS AN INDIVIDUAL  
9 LICENSED UNDER ARTICLE 15 OF THE PUBLIC HEALTH CODE, 1978 PA 368,  
10 MCL 333.16101 TO 333.18838, TO ENGAGE IN THE PRACTICE OF DENTISTRY.

11 Enacting section 1. This amendatory act does not take effect  
12 unless Senate Bill No. 1310

13 of the 94th Legislature is enacted into law.