

HOUSE BILL No. 6107

May 4, 2010, Introduced by Reps. Paul Scott, Agema, McMillin, Amash, DeShazor, Haveman, Green, Meekhof, Meltzer, Walsh, Crawford, Genetski, Lund, Rogers, Kowall and Booher and referred to the Committee on Tax Policy.

A bill to amend 2007 PA 36, entitled
"Michigan business tax act,"
by amending sections 281 and 405 (MCL 208.1281 and 208.1405),
section 281 as added and section 405 as amended by 2007 PA 145.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 281. (1) In addition to the taxes imposed and levied
2 under this act and subject to subsections (2) ~~, AND (3), and (4),~~
3 to meet deficiencies in state funds an annual surcharge is imposed
4 and levied on each taxpayer **IN THE FOLLOWING CIRCUMSTANCES** equal to
5 the following percentage of the taxpayer's tax liability under this
6 act after allocation or apportionment to this state under this act
7 but before calculation of the various credits available under this
8 act:

9 (a) For each taxpayer other than a person subject to the tax

1 imposed and levied under chapter 2B **AND FOR TAX YEARS ENDING AFTER**
2 **DECEMBER 31, 2007 AND BEFORE JANUARY 1, 2011, 21.99%.**

3 (b) For a person subject to the tax imposed and levied under
4 chapter 2B:

5 (i) For tax years ending after December 31, 2007 and before
6 January 1, 2009, 27.7%.

7 (ii) For tax years ending after December 31, 2008 **AND BEFORE**
8 **JANUARY 1, 2011, 23.4%.**

9 ~~—— (2) If the Michigan personal income growth exceeds 0% in any 1~~
10 ~~of the 3 calendar years immediately preceding the 2017 calendar~~
11 ~~year, then the surcharge under subsection (1) shall not be levied~~
12 ~~and imposed on or after January 1, 2017. For purposes of this~~
13 ~~subsection, "Michigan personal income" means personal income for~~
14 ~~this state as defined by the bureau of economic analysis of the~~
15 ~~United States department of commerce or its successor.~~

16 (2) ~~(3)~~ The amount of the surcharge imposed and levied on any
17 taxpayer under subsection (1)(a) shall not exceed \$6,000,000.00 for
18 any single tax year.

19 (3) ~~(4)~~ The surcharge imposed and levied under this section
20 does not apply to either of the following:

21 (a) A person subject to the tax imposed and levied under
22 chapter 2A.

23 (b) A person subject to the tax imposed and levied under
24 chapter 2B that is authorized to exercise only trust powers.

25 (4) ~~(5)~~ The surcharge imposed and levied under this section
26 shall constitute a part of the tax imposed under this act and shall
27 be administered, collected, and enforced as provided under this

1 act.

2 Sec. 405. For the 2008 tax year, a taxpayer may claim a credit
3 against the tax imposed by this act equal to 1.52% of the
4 taxpayer's research and development expenses in this state in the
5 tax year. For the 2009 tax year and ~~each~~**THE 2010** tax year, ~~after~~
6 ~~2009,~~a taxpayer may claim a credit against the tax imposed by this
7 act equal to 1.90% of the taxpayer's research and development
8 expenses in this state in the tax year. The credit under this
9 section combined with the total combined credit allowed under
10 section 403 shall not exceed 65% of the tax liability imposed under
11 this act before the imposition and levy of the surcharge under
12 section 281. As used in this section, "research and development
13 expenses" means that term as defined in section 41(b) of the
14 internal revenue code.

15 Enacting section 1. This amendatory act does not take effect
16 unless all of the following bills of the 95th Legislature are
17 enacted into law:

18 (a) House Bill No. 5249.

19 (b) Senate Bill No.____ or House Bill No. 6104(request no.
20 04275'09).

21 (c) Senate Bill No.____ or House Bill No. 6103(request no.
22 05669'09).

23 (d) Senate Bill No.____ or House Bill No. 6105(request no.
24 05670'09).

25 (e) Senate Bill No.____ or House Bill No. 6106(request no.
26 05671'09).

27 (f) Senate Bill No.____ or House Bill No. 6112(request no.

1 05673'09).

2 (g) Senate Bill No.____ or House Bill No. 6113(request no.
3 05675'09*).

4 (h) Senate Bill No.____ or House Bill No. 6109(request no.
5 05676'09).

6 (i) Senate Bill No.____ or House Bill No. 6110(request no.
7 05677'09).

8 (j) Senate Bill No.____ or House Bill No. 6116(request no.
9 05678'09).

10 (k) Senate Bill No.____ or House Bill No. 6114(request no.
11 05679'09).

12 (l) Senate Bill No.____ or House Bill No. 6117(request no.
13 05680'09).

14 (m) Senate Bill No.____ or House Bill No. 6108(request no.
15 05681'09).

16 (n) Senate Bill No.____ or House Bill No. 6119(request no.
17 05930'10).

18 (o) Senate Bill No.____ or House Bill No. 6111(request no.
19 05931'10).

20 (p) Senate Bill No.____ or House Bill No. 6115(request no.
21 05932'10).

22 (q) Senate Bill No.____ or House Bill No. 6118(request no.
23 05933'10).