

# HOUSE BILL No. 5888

September 15, 2016, Introduced by Reps. Howrylak, Lauwers, Hughes, Lucido, Glenn, LaVoy, LaGrand, Schor, Robinson and Yanez and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 30a (MCL 206.30a), as added by 2012 PA 224.

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

1       Sec. 30a. Notwithstanding any other provision of this part,  
2       for the 2012 tax year and each tax year after 2012, taxable income  
3       for purposes of this part means taxable income as determined under  
4       section 30 with the following adjustment. For the 2012 tax year and  
5       each tax year after 2012, to determine taxable income, a taxpayer  
6       shall claim a personal exemption deduction equal to the amount  
7       calculated pursuant to section 30(2) or equal to the following  
8       amounts multiplied by the number of personal or dependency  
9       exemptions allowable on the taxpayer's federal income tax return  
10      pursuant to the internal revenue code, whichever calculation is

1 greater:

2 (a) Beginning on and after October 1, 2012 and before January  
3 1, 2014, \$3,950.00. The department shall annualize the personal  
4 exemption deduction for the 2012 tax year, rounded to the nearest  
5 \$1.00.

6 (b) Beginning on and after January 1, 2014 and ~~each year after~~  
7 ~~2014,~~ **BEFORE JANUARY 1, 2017,** \$4,000.00.

8 **(C) BEGINNING ON AND AFTER JANUARY 1, 2017 AND EACH YEAR AFTER**  
9 **2017, \$4,400.00.**