

HOUSE BILL No. 6035

May 17, 2018, Introduced by Reps. Camilleri, Faris, Brinks, Gay-Dagnogo, Wittenberg, Zemke, Maturen and Guerra and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.713) by adding section 254.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 254. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2018, A TAXPAYER WHO IS A SENIOR CITIZEN OR PERSON WITH
3 DISABILITIES OR WHO HAS A SENIOR CITIZEN OR PERSON WITH
4 DISABILITIES RESIDING WITHIN HIS OR HER HOME MAY CLAIM A CREDIT
5 AGAINST THE TAX IMPOSED BY THIS PART EQUAL TO 50% OF THE COST PAID
6 BY THE TAXPAYER, NOT TO EXCEED \$5,000.00, FOR QUALIFIED RENOVATIONS
7 MADE TO THE HOME OF THE TAXPAYER.

8 (2) THE CREDIT ALLOWED UNDER THIS SECTION SHALL BE TAKEN ONLY
9 IN THE TAX YEAR IN WHICH THE QUALIFIED RENOVATIONS FOR WHICH A

1 CREDIT WILL BE CLAIMED ARE COMPLETED AND SHALL BE CLAIMED FOR ONLY
2 1 TAX YEAR FOR QUALIFIED RENOVATIONS MADE BY OR ON BEHALF OF ANY
3 TAXPAYER. THE DEPARTMENT MAY REQUIRE REASONABLE PROOF FROM THE
4 TAXPAYER IN SUPPORT OF THE COSTS CLAIMED UNDER THIS SECTION.

5 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
6 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THE AMOUNT BY WHICH THE
7 CREDIT EXCEEDS THE TAXPAYER'S TAX LIABILITY SHALL BE REFUNDED.

8 (4) AS USED IN THIS SECTION:

9 (A) "HOME" MEANS A PRINCIPAL RESIDENCE EXEMPT UNDER SECTION
10 7CC OF THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.7CC.

11 (B) "QUALIFIED RENOVATIONS" MEANS RENOVATIONS, ADDITIONS, OR
12 OTHER CONSTRUCTION MADE TO A HOME THAT ARE ANY OF THE FOLLOWING:

13 (i) CHANGES TO PROVIDE MOBILITY ASSISTANCE AND ACCOMMODATE THE
14 PHYSICAL NEEDS OF A SENIOR CITIZEN OR PERSON WITH DISABILITIES,
15 INCLUDING, BUT NOT LIMITED TO, BATH BARS, RAMPS, SAFETY FEATURES,
16 DOOR WIDENING, ACCESS CHANGES, WHEELCHAIR LIFTS, STAIRWELL LIFTS,
17 AND REFITTING OF FIXTURES.

18 (ii) ANY CHANGE TO THE HOME THAT IS MADE TO MEET LOCAL OR
19 STATE BUILDING CODES, ORDINANCES, STATUTES, OR RULES THAT REGULATE
20 HOUSING FOR PERSONS WITH DISABILITIES.

21 (C) "PERSON WITH DISABILITIES" MEANS THAT TERM AS DEFINED IN
22 SECTION 103 OF THE PERSONS WITH DISABILITIES CIVIL RIGHTS ACT, 1976
23 PA 220, MCL 37.1103.

24 (D) "SENIOR CITIZEN" MEANS AN INDIVIDUAL WHO IS 60 YEARS OF
25 AGE OR OLDER AT THE CLOSE OF THE TAX YEAR.