

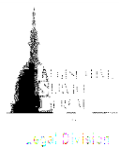
# HOUSE BILL NO. 6182

September 03, 2020, Introduced by Reps. Hood, Stone, Hoadley, Bolden, Pohutsky, Love, Brixie, Yancey, Camilleri, Brenda Carter, Cambensy, Gay-Dagnogo and Anthony 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 277.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 277. (1) For the 2020 and 2021 tax years, a taxpayer who  
2       is a state-certified teacher in, or an employee of, a school  
3       district that was required to close as a result of a COVID-19  
4       executive order and who was required to use his or her own internet



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1 service to provide students with continued learning in accordance  
2 with the school district's continuity of learning and COVID-19  
3 response plan may claim a credit against the tax imposed under this  
4 part to help cover the cost of maintaining internet service. The  
5 amount of the credit allowed under this section shall not exceed  
6 \$50.00 for a single return or \$100.00 for a joint return if each  
7 spouse filing a joint return is a state-certified teacher or an  
8 employee of a school district who is responsible for providing  
9 continued learning while the schools are closed.

10 (2) If the credit allowed under this section exceeds the tax  
11 liability of the taxpayer for the tax year, that portion of the  
12 credit that exceeds the tax liability shall be refunded.

13 (3) As used in this section:

14 (a) "COVID-19 executive order" means an executive order issued  
15 by the governor in response to the coronavirus (COVID-19) public  
16 health emergency.

17 (b) "State-certified teacher" means an individual who holds a  
18 valid teaching certificate issued by the superintendent of public  
19 instruction under section 1531 of the revised school code, 1976 PA  
20 451, MCL 380.1531.

