

# HOUSE BILL NO. 6236

June 16, 2022, Introduced by Reps. Steckloff, LaGrand, Aiyash and Brenda Carter 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 206.847) by adding section 280.

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

1           **Sec. 280. (1) For tax years that begin on and after January 1,**  
2 **2023, a qualified taxpayer who purchases a new electric vehicle**  
3 **during the tax year may claim a credit against the tax imposed by**  
4 **this part in an amount equal to \$1,000.00 for each new electric**  
5 **vehicle purchased during the tax year.**

1           (2) If the amount of the credit allowed under this section  
2 exceeds the tax liability of the qualified taxpayer for the tax  
3 year, that portion of the credit that exceeds the tax liability  
4 shall not be refunded but may be carried forward to offset tax  
5 liability under this part in subsequent tax years for a period not  
6 to exceed 5 tax years or until used up, whichever occurs first.

7           (3) As used in this section:

8           (a) "All-electric vehicle" means a vehicle that runs solely on  
9 electricity and is propelled by 1 or more electric motors powered  
10 by rechargeable battery packs or powered by 1 or more cells which  
11 convert chemical energy directly into electricity by combining  
12 oxygen with hydrogen fuel that is stored on board the vehicle in  
13 any form and that may require reformation prior to use.

14           (b) "Electric vehicle" means an all-electric vehicle that has  
15 a manufacturer's suggested retail price of \$80,000.00 or less and  
16 that is not subject to the Federal Trade Commission's used motor  
17 vehicle trade regulation rule, 16 CFR part 445. An electric vehicle  
18 does not include a vehicle designed and built primarily for off-  
19 road use.

20           (c) "Qualified taxpayer" means a taxpayer who is an individual  
21 and a resident of this state.