

SENATE BILL NO. 621

September 01, 2021, Introduced by Senators SANTANA, GEISS, BAYER, WOJNO, POLEHANKI, MOSS, BULLOCK and HOLLIER and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.713) by adding section 279.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **Sec. 279. (1) For tax years that begin on and after January 1,**
2 **2021, a taxpayer who is self-employed and his or her primary work**
3 **location is his or her own principal residence or who is an**
4 **employee whose primary work assignment or work location is his or**
5 **her own principal residence and that employment requires the use of**

1 broadband service may claim a credit against the tax imposed under
2 this part in an amount equal to 50% of the costs paid during the
3 tax year to maintain broadband service within his or her principal
4 residence or \$1,000.00, whichever is less. The department may
5 require reasonable proof from the taxpayer in support of the
6 expenses claimed under this section.

7 (2) If the credit allowed by this section exceeds the tax
8 liability of the taxpayer for the tax year, that portion of the
9 credit that exceeds the tax liability of the taxpayer for the tax
10 year shall be refunded.

11 (3) As used in this section:

12 (a) "Broadband service" means a retail service capable of
13 transmitting data over an access line at a rate greater than 200
14 kilobits per second.

15 (b) "Principal residence" means that term as defined in
16 section 7dd of the general property tax act, 1893 PA 206, MCL
17 211.7dd.