

SUBSTITUTE FOR  
HOUSE BILL NO. 5345

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 516 (MCL 206.516), as amended by 1987 PA 254.

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

1       Sec. 516. (1) "Veteran" means ~~a person of either sex~~ **AN**  
2 **INDIVIDUAL** who meets all of the following: ~~qualifications:~~

3       **(A) IS A VETERAN AS DEFINED IN SECTION 1 OF 1965 PA 90, MCL**  
4 **35.61.**

5       **(B)** ~~(a)~~ Was a resident of this state at least 6 months prior  
6 to the time of entering the armed forces of the United States or  
7 was a resident of this state for at least 5 years prior to filing a  
8 claim under this chapter.

9       **(C)** ~~(b)~~ Served in the armed forces during a period of war ~~or~~

1 ~~conflict prescribed by or pursuant to Act No. 190 of the Public~~  
2 ~~Acts of 1965, as amended, being sections 35.61 and 35.62 of the~~  
3 ~~Michigan Compiled Laws.~~ **AS DESCRIBED IN 38 CFR 3.2.**

4 (D) ~~(e)~~ Was discharged from service in the armed forces ~~, OF~~  
5 **THE UNITED STATES** under honorable conditions or died while in  
6 service not as a result of his or her own misconduct.

7 (2) "Widow or widower" means the unmarried surviving spouse of  
8 a veteran or serviceperson who receives a widow's or widower's  
9 pension from the United States ~~veterans' administration.~~ **DEPARTMENT**  
10 **OF VETERANS AFFAIRS.** Widow or widower includes the unremarried  
11 surviving spouse of the person who previously qualified as a  
12 claimant.

13 Enacting section 1. This amendatory act takes effect 90 days  
14 after the date it is enacted into law.

15 Enacting section 2. This amendatory act does not take effect  
16 unless House Bill No. 5332 of the 98th Legislature is enacted into  
17 law.