

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~~

House Bill No. 5345 as amended April 27, 2016

~~conflict prescribed by or pursuant to Act No. 190 of the Public~~

~~Acts of 1965, as amended, being sections 35.61 and 35.62 of the~~

~~Michigan Compiled Laws.~~ **AS DESCRIBED IN 38 CFR 3.2[, EXCEPT THAT FOR PURPOSES OF THIS SUBDIVISION, "PERIOD OF WAR" FOR THE VIETNAM ERA MEANS THE FOLLOWING:**

(i) FEBRUARY 28, 1961 THROUGH MAY 7, 1975 FOR A VETERAN WHO SERVED DURING THAT PERIOD.

(ii) ON OR AFTER JANUARY 31, 1955 IN AN AREA OF HAZARDOUS DUTY FOR WHICH THE VETERAN RECEIVED AN ARMED FORCES EXPEDITIONARY MEDAL OR VIETNAM SERVICE MEDAL.]

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

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

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

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