

SENATE BILL No. 713

February 16, 1988, Introduced by Senators VAUGHN and O'BRIEN and referred to the Committee on Finance.

A bill to amend section 31 of Act No. 284 of the Public Acts of 1964, entitled "City income tax act," being section 141.631 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 31 of Act No. 284 of the Public Acts of
2 1964, being section 141.631 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 31. (1) An individual taxpayer in computing his OR HER
5 taxable income ~~—~~ is allowed deductions for the full personal
6 and dependency exemptions authorized by the federal internal rev-
7 enue code or, on the passage of a further ordinance, a deduction
8 of a minimum of \$600.00 for each personal and dependency
9 exemption under the rules for determining exemptions and
10 dependents as provided in the federal internal revenue code. The

1 taxpayer may claim his or her spouse and dependents as
2 exemptions, but if the taxpayer and the spouse are both subject
3 to the tax imposed by this ordinance, the number of exemptions
4 claimed by each of them when added together shall not exceed the
5 total number of exemptions allowed under this ordinance.

6 (2) FOR TAX YEARS BEGINNING AFTER 1986, AN ADDITIONAL EXEMP-
7 TION IS ALLOWED UNDER SUBSECTION (1) FOR EACH OF THE FOLLOWING:

8 (A) A TAXPAYER WHO IS A PARAPLEGIC, QUADRIPLEGIC, OR HEMI-
9 PLEGIC; A PERSON WHO IS BLIND AS DEFINED IN SECTION 504 OF THE
10 INCOME TAX ACT OF 1967, ACT NO. 281 OF THE PUBLIC ACTS OF 1967,
11 BEING SECTION 206.504 OF THE MICHIGAN COMPILED LAWS; OR A TOTALLY
12 OR PERMANENTLY DISABLED PERSON AS DEFINED IN SECTION 216 OF TITLE
13 II OF THE SOCIAL SECURITY ACT, 42 U.S.C. 416.

14 (B) A TAXPAYER WHO IS A DEAF PERSON AS DEFINED IN SECTION 2
15 OF THE DEAF PERSONS' INTERPRETERS ACT, ACT NO. 204 OF THE PUBLIC
16 ACTS OF 1982, BEING SECTION 393.502 OF THE MICHIGAN COMPILED
17 LAWS.

18 (C) A TAXPAYER WHO IS 65 YEARS OF AGE OR OLDER.