



**House
Legislative
Analysis
Section**

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INCOME TAX; DEDUCT BUSINESS EXPENSES

House Bill 4230
Sponsor: Rep. Robert Bender
Committee: Taxation

Complete to 6-30-89

A SUMMARY OF HOUSE BILL 4230 AS INTRODUCED 2-21-89

The bill would amend the Income Tax Act to allow a deduction for business expenses. The deduction would be for the full amount of expenses that qualify under the federal Internal Revenue Code, regardless of whether the taxpayer is considered an employee, the expenses are considered reimbursed or unreimbursed, or the deduction is considered a miscellaneous deduction under the federal code. To claim the deduction, a taxpayer would have to submit a copy of his or her federal tax return.

MCL 206.30

House Bill 4230 (6-30-89)