

# HOUSE BILL No. 6075

September 25, 1990, Introduced by Reps. Pridnia, Middaugh, Bartnik, Crandall, Varga, Fitzgerald, Emmons, Hoekman and Wartner and referred to the Committee on Taxation.

A bill to amend Act No. 281 of the Public Acts of 1967,  
entitled  
"Income tax act of 1967,"  
as amended, being sections 206.1 to 206.532 of the Michigan  
Compiled Laws, by adding section 272.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Act No. 281 of the Public Acts of 1967, as  
2 amended, being sections 206.1 to 206.532 of the Michigan Compiled  
3 Laws, is amended by adding section 272 to read as follows:

4       SEC. 272. (1) UNLESS A TAXPAYER ELECTS TO CLAIM A CREDIT  
5 UNDER SECTION 39B OF THE SINGLE BUSINESS TAX ACT, ACT NO. 228 OF  
6 THE PUBLIC ACTS OF 1975, BEING SECTION 208.39B OF THE MICHIGAN  
7 COMPILED LAWS, FOR A TAX YEAR, THE TAXPAYER MAY CLAIM A CREDIT  
8 AGAINST THE TAX IMPOSED BY THIS ACT IN AN AMOUNT EQUAL TO THE  
9 DONATION MADE BY THE TAXPAYER DURING THE TAX YEAR TO SUPPORT A

1 PROGRAM UNDER THE NONPROFIT HEALTH CARE CORPORATION REFORM ACT,  
2 ACT NO. 350 OF THE PUBLIC ACTS OF 1980, BEING SECTIONS 550.1101  
3 TO 550.1704 OF THE MICHIGAN COMPILED LAWS, DESIGNED TO PROVIDE  
4 PRIMARY HEALTH CARE AND EMERGENCY MEDICAL CARE COVERAGE FOR PER-  
5 SONS UNDER 18 YEARS OF AGE WHOSE HOUSEHOLD INCOME IS LESS THAN  
6 200% OF THE OFFICIAL POVERTY LINE DEFINED BY THE UNITED STATES  
7 OFFICE OF MANAGEMENT AND BUDGET BASED ON DATA OF THE UNITED  
8 STATES DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS.

9 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX  
10 YEAR AND ANY UNUSED CARRYFORWARD OF THE CREDIT EXCEEDS THE  
11 CLAIMANT'S TAX LIABILITY FOR THE TAX YEAR, THE PORTION THAT  
12 EXCEEDS THAT TAX LIABILITY SHALL NOT BE REFUNDED, BUT MAY BE CAR-  
13 RIED FORWARD TO OFFSET TAX LIABILITY IN SUBSEQUENT TAX YEARS  
14 UNTIL USED.

15 (3) THIS SECTION APPLIES TO TAX YEARS BEGINNING AFTER 1990.

16 Section 2. This amendatory act shall not take effect unless  
17 Senate Bill No. \_\_\_\_\_ or House Bill No. 6076 (request  
18 no. 05075'90) of the 85th Legislature is enacted into law.