

HOUSE BILL No. 6076

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

A bill to amend Act No. 228 of the Public Acts of 1975, entitled
"Single business tax act,"
as amended, being sections 208.1 to 208.145 of the Michigan Compiled Laws, by adding section 39b.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 228 of the Public Acts of 1975, as
2 amended, being sections 208.1 to 208.145 of the Michigan Compiled
3 Laws, is amended by adding section 39b to read as follows:

4 SEC. 39B. (1) UNLESS A TAXPAYER ELECTS TO CLAIM A CREDIT
5 UNDER SECTION 272 OF THE INCOME TAX ACT OF 1967, ACT NO. 281 OF
6 THE PUBLIC ACTS OF 1967, BEING SECTION 206.272 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. 6075 (request
18 no. 05076'90) of the 85th Legislature is enacted into law.