

HOUSE BILL No. 6077

September 25, 1990, Introduced by Reps. DeLange, Saunders, Stacey, Middaugh, Walberg, Willis Bullard, Dunaskiss, London, Wartner, Hoekman, Oxender and Jaye 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) A TAXPAYER-EMPLOYER MAY CLAIM A CREDIT
5 AGAINST THE TAX IMPOSED BY THIS ACT FOR A TAXABLE YEAR IN AN
6 AMOUNT EQUAL TO THE TOTAL AMOUNT OF EXPENDITURES MADE BY THE
7 TAXPAYER-EMPLOYER DURING THE TAXABLE YEAR FOR ACCOMMODATION OF A
8 HANDICAPPER PURSUANT TO THE MICHIGAN HANDICAPPERS' CIVIL RIGHTS

1 ACT, ACT NO. 220 OF THE PUBLIC ACTS OF 1976, BEING SECTIONS
2 37.1101 TO 37.1607 OF THE MICHIGAN COMPILED LAWS.

3 (2) ANY AMOUNT OF CREDIT PERMITTED BY SUBSECTION (1) THAT IS
4 IN EXCESS OF THE TAX LIABILITY OF THE TAXPAYER-EMPLOYER FOR THE
5 TAX YEAR MAY BE APPLIED TO THAT TAXPAYER-EMPLOYER'S TAX LIABILITY
6 IN A SUBSEQUENT TAX YEAR OR YEARS.

7 (3) FOR PURPOSES OF THIS SECTION, "EMPLOYER" AND
8 "HANDICAPPER" MEAN THOSE TERMS AS DEFINED IN THE MICHIGAN
9 HANDICAPPERS' CIVIL RIGHTS ACT, ACT NO. 220 OF THE PUBLIC ACTS OF
10 1976.