

HOUSE BILL No. 4158

February 7, 1991, Introduced by Reps. DeLange, Middaugh, Nye, Gnodtke, Ouwinga, Dalman, Hoekman, Walberg, Horton, Bender, Willis Bullard, Hoffman, Jaye, Robertson and London 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) AN ELIGIBLE TAXPAYER MAY CLAIM A CREDIT
5 AGAINST THE TAX IMPOSED BY THIS ACT FOR A TAXABLE YEAR IN AN
6 AMOUNT EQUAL TO THE TOTAL EXPENDITURES MADE BY THE ELIGIBLE TAX-
7 PAYER DURING THE TAXABLE YEAR FOR ACCOMMODATION OF A HANDICAPPER
8 PURSUANT TO THE MICHIGAN HANDICAPPERS' CIVIL RIGHTS ACT, ACT NO.

1 220 OF THE PUBLIC ACTS OF 1976, BEING SECTIONS 37.1101 TO 37.1607
2 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 ELIGIBLE TAXPAYER FOR THE
5 TAX YEAR MAY BE APPLIED TO THAT TAXPAYER'S TAX LIABILITY IN A
6 SUBSEQUENT TAX YEAR OR YEARS.

7 (3) FOR PURPOSES OF THIS SECTION:

8 (A) "ELIGIBLE TAXPAYER" MEANS AN EMPLOYER AS DEFINED IN THE
9 MICHIGAN HANDICAPPERS' CIVIL RIGHTS ACT, ACT NO. 220 OF THE
10 PUBLIC ACTS OF 1976.

11 (B) "HANDICAPPER" MEANS THAT TERM AS DEFINED IN THE MICHIGAN
12 HANDICAPPERS' CIVIL RIGHTS ACT, ACT NO. 220 OF THE PUBLIC ACTS OF
13 1976.