

HOUSE BILL No. 4838

May 20, 1991, Introduced by Reps. Walberg, Bartnik, Nye, Oxender, Hickner, Horton, Hoffman, Pitoniak, O'Connor, Strand, Shugars, Jaye, Dobb and McBryde 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 264.

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 264 to read as follows:

4 SEC. 264. (1) A TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED
5 BY THIS ACT AN AMOUNT EQUAL TO 20% OF THE AMOUNT THE TAXPAYER
6 CONTRIBUTES DURING THE TAXABLE YEAR TO AN EDUCATIONAL OR FINE
7 ARTS FACILITY OR ORGANIZATION.

1 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
2 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE
3 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.

4 (3) AS USED IN THIS SECTION:

5 (A) "EDUCATIONAL OR FINE ARTS FACILITY OR ORGANIZATION"
6 INCLUDES ALL OF THE FOLLOWING:

7 (i) A SCHOOL DISTRICT AS DEFINED IN THE SCHOOL CODE OF 1976,
8 ACT NO. 451 OF THE PUBLIC ACTS OF 1976, BEING SECTIONS 380.1 TO
9 380.1852 OF THE MICHIGAN COMPILED LAWS.

10 (ii) A COMMUNITY EDUCATION, ADULT EDUCATION, OR CONTINUING
11 EDUCATION PROGRAM OPERATED BY A SCHOOL DISTRICT.

12 (iii) A PRIVATE SCHOOL.

13 (iv) AN INSTITUTION OF HIGHER EDUCATION.

14 (v) AN EDUCATIONAL FOUNDATION.

15 (vi) A PRIVATE COLLEGE OR UNIVERSITY.

16 (vii) AN ART INSTITUTE, MUSEUM, SCHOOL, OR OTHER VISUAL ARTS
17 FACILITY OR ORGANIZATION.

18 (viii) A SYMPHONY, OPERA HOUSE, OR OTHER MUSICAL ARTS FACIL-
19 ITY OR ORGANIZATION.

20 (ix) A THEATER OR OTHER THEATRICAL ARTS OR DANCE FACILITY OR
21 ORGANIZATION.

22 (x) A LITERARY ARTS FACILITY OR ORGANIZATION.

23 (B) "INSTITUTION OF HIGHER EDUCATION" MEANS A COLLEGE, UNI-
24 VERSITY, COMMUNITY COLLEGE, OR JUNIOR COLLEGE DESCRIBED IN SEC-
25 TION 4, 5, OR 6 OF ARTICLE 8 OF THE STATE CONSTITUTION OF 1963 OR
26 ESTABLISHED UNDER SECTION 7 OF ARTICLE 8 OF THE STATE
27 CONSTITUTION OF 1963.