

# HOUSE BILL No. 5113

September 11, 1991, Introduced by Reps. Hoffman, Bartnik, Middaugh, Jonker 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, OTHER THAN A RESIDENT ESTATE OR  
5 TRUST, MAY CREDIT AGAINST THE TAX IMPOSED BY THIS ACT \$100.00 FOR  
6 EACH DEPENDENT WHO IS A FULL-TIME STUDENT IN A K-12 OR SPECIAL  
7 EDUCATION PROGRAM WHO HAS PERFECT ATTENDANCE FOR THE TAXABLE  
8 YEAR.

1       (2) TO BE ELIGIBLE FOR THE CREDIT UNDER THIS SECTION, A  
2 TAXPAYER SHALL SUBMIT A PERFECT ATTENDANCE CERTIFICATE WITH HIS  
3 OR HER STATE INCOME TAX RETURN.

4       (3) IF THE PARENTS OF A STUDENT FILE SEPARATE RETURNS, ONLY  
5 THE TAXPAYER WHO CLAIMS THE DEPENDENCY EXEMPTION FOR THE STUDENT  
6 MAY CLAIM THE CREDIT.

7       (4) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX  
8 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE  
9 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.

10       (5) AS USED IN THIS SECTION, "PERFECT ATTENDANCE  
11 CERTIFICATE" MEANS AN AFFIDAVIT ON THE LETTERHEAD OF THE SCHOOL  
12 THAT THE STUDENT ATTENDS, SIGNED BY AN AUTHORIZED REPRESENTATIVE  
13 OF THAT SCHOOL, THAT STATES THAT THE STUDENT HAD PERFECT SCHOOL  
14 ATTENDANCE FOR THE TAX YEAR FOR WHICH THE CREDIT IS CLAIMED.