

HOUSE BILL No. 5129

September 17, 1991, Introduced by Reps. Joe Young, Jr. and Joe Young, Sr. and referred to the Committee on Taxation.

A bill to amend Act No. 284 of the Public Acts of 1964, entitled
"City income tax act,"
as amended, being sections 141.501 to 141.787 of the Michigan Compiled Laws, by adding section 11 to chapter 1 and section 65a to chapter 2.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 284 of the Public Acts of 1964, as
2 amended, being sections 141.501 to 141.787 of the Michigan
3 Compiled Laws, is amended by adding section 11 to chapter 1 and
4 section 65a to chapter 2 to read as follows:

5 CHAPTER 1

6 SEC. 11. IF A CITY DESIGNATES A CITY AGENCY THAT HAS THE
7 AUTHORITY TO PROVIDE FOR THE MAINTENANCE OR IMPROVEMENT OF, AND
8 TO DETERMINE THE DISPOSITION OF, ABANDONED PROPERTY WITHIN THE

1 CITY TO ADMINISTER AN ADOPT-A-LOT PROGRAM, THE CITY MAY AMEND THE
2 CITY INCOME TAX ORDINANCE TO INCLUDE SECTION 65A OF CHAPTER 2.
3 NOTWITHSTANDING ANY OTHER PROVISION OF THIS CHAPTER, A CITY IS
4 NOT REQUIRED TO ADOPT THE CREDIT PROVIDED IN SECTION 65A OF
5 CHAPTER 2 AS PART OF THE UNIFORM CITY INCOME TAX ORDINANCE.

6 CHAPTER 2

7 SEC. 65A. (1) A TAXPAYER THAT PARTICIPATES IN THE CITY'S
8 ADOPT-A-LOT PROGRAM MAY CREDIT \$100.00 OR THE AMOUNT SPENT TO
9 MAINTAIN OR IMPROVE A LOT IN ACCORDANCE WITH THE CITY'S
10 ADOPT-A-LOT PROGRAM, WHICHEVER IS LESS, AGAINST THE CITY INCOME
11 TAX.

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

15 (3) IF A TAXPAYER PURCHASES PROPERTY FROM THE CITY THAT THE
16 TAXPAYER HAS MAINTAINED OR IMPROVED WHILE PARTICIPATING IN THE
17 ADOPT-A-LOT PROGRAM, THE AMOUNT OF THE CREDIT TAKEN BY THAT TAX-
18 PAYER FOR THE MAINTENANCE OR IMPROVEMENT OF THAT PROPERTY SHALL
19 BE APPLIED TO REDUCE THE PURCHASE PRICE.

20 (4) THE ADMINISTRATOR SHALL ADOPT RULES, REGULATIONS, OR
21 BOTH, PURSUANT TO SECTION 71, FOR THE ADOPT-A-LOT PROGRAM.