

SENATE BILL No. 367

June 5, 1991, Introduced by Senators BARCIA and KELLY
and referred to the Committee on Finance.

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 38d.

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 38d to read as follows:

4 SEC. 38D. (1) A QUALIFIED TAXPAYER MAY CREDIT AGAINST THE
5 TAX IMPOSED BY THIS ACT \$100.00 FOR EACH ELIGIBLE BURIAL OF AN
6 INDIGENT PERSON BY THE TAXPAYER DURING THE TAXABLE YEAR.

7 (2) THE CREDIT ALLOWED BY THIS SECTION SHALL NOT BE IN
8 EXCESS OF THE TAX LIABILITY OF THE TAXPAYER.

1 (3) AS USED IN THIS SECTION:

2 (A) "ELIGIBLE BURIAL" MEANS A BURIAL FOR WHICH THE COST OF A
3 BURIAL VAULT IS SUBSIDIZED BY A QUALIFIED TAXPAYER.

4 (B) "INDIGENT PERSON" MEANS A RECIPIENT OF ASSISTANCE UNDER
5 THE SOCIAL WELFARE ACT, ACT NO. 280 OF THE PUBLIC ACTS OF 1939,
6 BEING SECTIONS 400.1 TO 400.121 OF THE MICHIGAN COMPILED LAWS.

7 (C) "QUALIFIED TAXPAYER" MEANS AN INDIVIDUAL ENGAGED IN THE
8 PRACTICE OF FUNERAL DIRECTING OR THE PRACTICE OF MORTUARY SCIENCE
9 AND WHO IS LICENSED UNDER CHAPTER 18 OF THE OCCUPATIONAL CODE,
10 ACT NO. 299 OF THE PUBLIC ACTS OF 1980, BEING SECTIONS 339.1801
11 TO 339.1812 OF THE MICHIGAN COMPILED LAWS.