



HOUSE BILL No. 4827

June 3, 1993, Introduced by Rep. Profit 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 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) FOR THE 1993 TAX YEAR AND EACH TAX YEAR AFTER
5 1993, A TAXPAYER THAT IS AN EMPLOYER MAY CREDIT AGAINST THE TAX
6 IMPOSED BY THIS ACT FOR A TAX YEAR AN AMOUNT EQUAL TO 50% OF THE
7 WAGES PAID TO A QUALIFIED EMPLOYEE BY THE EMPLOYER IN THE TAX
8 YEAR.

1 (2) ANY AMOUNT OF THE CREDIT UNDER THIS SECTION THAT IS IN
2 EXCESS OF THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR
3 SHALL BE REFUNDED TO THE TAXPAYER.

4 (3) AS USED IN THIS SECTION, "QUALIFIED EMPLOYEE" MEANS A
5 PERSON WHO MEETS ALL OF THE FOLLOWING CRITERIA:

6 (A) AT THE TIME OF HIRING MET THE INCOME ELIGIBILITY STAN-
7 DARDS OF THE FORMER GENERAL ASSISTANCE PROGRAM OF THE DEPARTMENT
8 OF SOCIAL SERVICES UNDER THE SOCIAL WELFARE ACT, ACT NO. 280 OF
9 THE PUBLIC ACTS OF 1939, BEING SECTIONS 400.1 TO 400.119B OF THE
10 MICHIGAN COMPILED LAWS, THAT WERE IN EFFECT ON SEPTEMBER 30,
11 1991.

12 (B) RECEIVED GENERAL ASSISTANCE FROM THE DEPARTMENT OF
13 SOCIAL SERVICES PURSUANT TO THE SOCIAL WELFARE ACT, ACT NO. 280
14 OF THE PUBLIC ACTS OF 1939.