



HOUSE BILL No. 5838

September 21, 1994, Introduced by Reps Pitomak Martinez Rivers Gire Gubow, Price DeMars, Willard, Anthony, Kilpatrick Yokich and Bennane 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 38f

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 38f to read as follows

4 SEC 38F (1) SUBJECT TO SUBSECTION (4), IF A TAXPAYER WHO
5 IS AN EMPLOYER OTHER THAN AN EMPLOYER AS DEFINED IN SECTION 101
6 OF TITLE I OF THE FAMILY AND MEDICAL LEAVE ACT OF 1993, PUBLIC
7 LAW 103-3 29 U S C 2611 IMPLEMENTS A FAMILY AND MEDICAL LEAVE
8 PROGRAM THAT COMPLIES WITH THE REQUIREMENTS OF SECTIONS 102 TO
9 104 OF TITLE I OF PUBLIC LAW 103-3, THE FAMILY AND MEDICAL LEAVE

1 A CREDIT UNDER THIS SECTION (1) SHALL BE DETERMINED FOR THE PORTION OF THE TAX
 2 CREDIT UNDER THIS SECTION IN THE AMOUNT OF THE PRODUCT OF \$8.00 AND
 3 THE AVERAGE NUMBER OF FULL-TIME EQUIVALENT EMPLOYEES OF THE TAX-
 4 PAYER DURING THE TAX YEAR

5 (2) THE CREDIT ALLOWED UNDER THIS SECTION SHALL NOT EXCEED
 6 10% OF THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR IF
 7 THE SUM OF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX YEAR
 8 AND ANY UNUSED CARRYFORWARD OF THE CREDIT ALLOWED BY THIS SECTION
 9 EXCEEDS 10% OF THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR
 10 THAT PORTION WHICH EXCEEDS THE TAX LIABILITY FOR THE TAX YEAR
 11 SHALL NOT BE REFUNDED BUT MAY BE CARRIED FORWARD FOR NOT MORE
 12 THAN 10 YEARS TO OFFSET TAX LIABILITY IN SUBSEQUENT TAX YEARS
 13 UNTIL USED

14 (3) IF THE PROGRAM WAS IN EFFECT FOR LESS THAN THE ENTIRE
 15 TAX YEAR THE AMOUNT OF THE CREDIT UNDER SUBSECTION (1) AND THE
 16 10% LIMIT UNDER SUBSECTION (2) SHALL BE PRORATED BASED ON THE
 17 PORTION OF THE TAX YEAR DURING WHICH THE PROGRAM WAS IN EFFECT
 18 AND THE AVERAGE NUMBER OF FULL-TIME EQUIVALENT EMPLOYEES UNDER
 19 SUBSECTION (1) SHALL BE DETERMINED FOR THE PORTION OF THE TAX
 20 YEAR DURING WHICH THE PROGRAM WAS IN EFFECT

21 (4) A TAXPAYER SHALL NOT CLAIM A CREDIT UNDER THIS SECTION
 22 FOR A TAX YEAR IF DURING THE TAX YEAR THE TAXPAYER DID ANY OF
 23 THE FOLLOWING

24 (A) INTERFERED WITH RESTRAINED OR DENIED THE EXERCISE OR
 25 ATTEMPT TO EXERCISE A RIGHT OR PRIVILEGE PROVIDED BY A FAMILY AND
 26 MEDICAL LEAVE PROGRAM UNDER SUBSECTION (1)

1 (B) DISCHARGED OR IN ANY OTHER MANNER DISCRIMINATED AGAINST
2 AN INDIVIDUAL FOR OPPOSING A PRACTICE CONTRARY TO A FAMILY AND
3 MEDICAL LEAVE PROGRAM UNDER SUBSECTION (1)

4 (C) DISCHARGED OR IN ANY OTHER MANNER DISCRIMINATED AGAINST
5 AN INDIVIDUAL BECAUSE THE INDIVIDUAL DID ANY OF THE FOLLOWING

6 (i) FILED A CHARGE OR INSTITUTED OR CAUSED TO BE INSTITUTED
7 A PROCEEDING RELATED TO A FAMILY AND MEDICAL LEAVE PROGRAM UNDER
8 SUBSECTION (1)

9 (ii) GAVE OR WAS ABOUT TO GIVE INFORMATION IN CONNECTION
10 WITH AN INQUIRY OR PROCEEDING RELATING TO A RIGHT PROVIDED UNDER
11 A FAMILY AND MEDICAL LEAVE PROGRAM UNDER SUBSECTION (1)

12 (iii) TESTIFIED OR WAS ABOUT TO TESTIFY IN AN INQUIRY OR
13 PROCEEDING RELATING TO A RIGHT PROVIDED UNDER A FAMILY AND MEDICAL
14 LEAVE PROGRAM UNDER SUBSECTION (1)