



**House
Legislative
Analysis
Section**

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RAISE CHARITABLE CREDIT

House Bill 4231

Sponsor: Rep. Alvin H. Kukuk

Committee: Tax Policy

Complete to 2-1-95

A SUMMARY OF HOUSE BILL 4231 AS INTRODUCED 1-30-95

Under the Income Tax Act, taxpayers can claim a credit, up to certain limits, for 50 percent of contributions to public broadcasting stations, public libraries, colleges and universities, community foundations, food banks and homeless shelters, and other entities. Currently, the credit cannot exceed \$100 for an individual taxpayer or \$200 for a husband and wife filing jointly. House Bill 4231 would increase the limit to \$150 for an individual and \$300 for a joint filing, beginning with the 1995 tax year.

The bill is tie-barred to six other bills that are part of a proposed tax reduction package: House Bills 4228, 4229, 4230, 4232, 4233, and 4234 (or their Senate equivalents).

MCL 206.260 and 206.261

House Bill 4231 (2-1-95)