

Act No. 3  
Public Acts of 1995  
Approved by the Governor  
March 8, 1995  
Filed with the Secretary of State  
March 8, 1995

**STATE OF MICHIGAN  
88TH LEGISLATURE  
REGULAR SESSION OF 1995**

Introduced by Reps. Hill, Profit, Kukuk, Perricone, Bush, Whyman, Goschka, Munsell, Bullard, Cropsey, Kaza, Geiger, Voorhees, Horton, Ryan, Gernaat, Jaye, Crissman, Hammerstrom, Brackenridge, Johnson, Rocca, Brewer, Gnodtke, McBryde, Middaugh, Gustafson, Dalman, Law, McManus, Dolan, Wetters, Anthony, Pitoniak, London, Middleton, Galloway, Baird, Brater, Martinez, Hanley, LaForge, Dobb, Bodem, Llewellyn, DeHart, Tesanovich, Bobier, Oxender, Fitzgerald, Jellema, Sikkema, Rhead and Randall  
Rep. Walberg named co-sponsor

# **ENROLLED HOUSE BILL No. 4232**

AN ACT to amend Act No. 281 of the Public Acts of 1967, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," as amended, being sections 206.1 to 206.532 of the Michigan Compiled Laws, by adding section 30b.

*The People of the State of Michigan enact:*

Section 1. Act No. 281 of the Public Acts of 1967, as amended, being sections 206.1 to 206.532 of the Michigan Compiled Laws, is amended by adding section 30b to read as follows:

Sec. 30b. For each tax year after the 1997 tax year, the personal exemption allowed under section 30 shall be adjusted by multiplying the exemption for the tax year beginning in 1997 by a fraction, the numerator of which is the United States consumer price index for the state fiscal year ending in the tax year for which the adjustment is being made and the denominator of which is the United States consumer price index for the 1996-97 state fiscal year. The resultant product shall be rounded to the nearest \$100.00 increment which shall be the personal exemption for the tax year. As used in this section, "United States consumer price index" means the United States consumer price index for all urban consumers as defined and reported by the United States department of labor, bureau of labor statistics.

Section 2. This amendatory act shall not take effect unless all of the following bills of the 88th Legislature are enacted into law:

- (a) House Bill No. 4233.
- (b) Senate Bill No. 233.

This act is ordered to take immediate effect.

-----  
Clerk of the House of Representatives.

-----  
Secretary of the Senate.

Approved -----

-----  
Governor.