



# HOUSE BILL No. 4204

January 30, 1995, Introduced by Reps. Pitoniak, DeHart, DeMars, Cherry, Martinez, Varga, Willard, Anthony, Hanley, Brewer, Profit, Baird and Brater and referred to the Committee on Tax Policy.

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 ACT OF 1993, 29 U.S.C. 2612 TO 2614, THE TAXPAYER MAY CLAIM A  
2 CREDIT UNDER THIS SECTION EQUAL TO \$8.00 MULTIPLIED BY THE AVER-  
3 AGE NUMBER OF FULL-TIME EQUIVALENT EMPLOYEES OF THE TAXPAYER  
4 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 TO OFFSET TAX  
12 LIABILITY IN SUBSEQUENT TAX YEARS FOR 10 YEARS OR UNTIL USED,  
13 WHICHEVER OCCURS FIRST.

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