



# HOUSE BILL No. 4613

March 16, 1995, Introduced by Reps. Baird, Martinez, DeHart, Stallworth, LaForge, Yokich, Schroer, Gire, Walberg, DeMars, Pitoniak, Brater, Jaye and Price and referred to the Committee on Tax Policy.

A bill to amend Act No. 281 of the Public Acts of 1967, entitled "Income tax act of 1967," as amended, being sections 206.1 to 206.532 of the Michigan Compiled Laws, by adding section 266.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1 Section 1. Act No. 281 of the Public Acts of 1967, as  
2 amended, being sections 206.1 to 206.532 of the Michigan Compiled  
3 Laws, is amended by adding section 266 to read as follows:

4 SEC. 266. (1) FOR A TAX YEAR BEGINNING ON OR AFTER  
5 JANUARY 1, 1995, A TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED BY  
6 THIS ACT AN AMOUNT EQUAL TO 20% OF THE AMOUNT THE TAXPAYER CON-  
7 TRIBUTES DURING THE TAX YEAR TO AN EDUCATIONAL OR FINE ARTS  
8 FACILITY OR ORGANIZATION.

1 (2) THE CREDIT ALLOWED UNDER THIS SECTION IS NOT REFUNDABLE  
2 AND SHALL NOT EXCEED THE TAX LIABILITY OF THE TAXPAYER FOR THE  
3 TAX YEAR.

4 (3) AS USED IN THIS SECTION:

5 (A) "EDUCATIONAL OR FINE ARTS FACILITY OR ORGANIZATION"  
6 INCLUDES ALL OF THE FOLLOWING:

7 (i) A SCHOOL DISTRICT AS DEFINED IN THE SCHOOL CODE OF 1976,  
8 ACT NO. 451 OF THE PUBLIC ACTS OF 1976, BEING SECTIONS 380.1 TO  
9 380.1852 OF THE MICHIGAN COMPILED LAWS.

10 (ii) A COMMUNITY EDUCATION, ADULT EDUCATION, OR CONTINUING  
11 EDUCATION PROGRAM OPERATED BY A SCHOOL DISTRICT.

12 (iii) A PRIVATE SCHOOL.

13 (iv) AN INSTITUTION OF HIGHER EDUCATION.

14 (v) AN EDUCATIONAL FOUNDATION.

15 (vi) A PRIVATE COLLEGE OR UNIVERSITY.

16 (vii) AN ART INSTITUTE, MUSEUM, SCHOOL, OR OTHER VISUAL ARTS  
17 FACILITY OR ORGANIZATION.

18 (viii) A SYMPHONY, OPERA HOUSE, OR OTHER MUSICAL ARTS FACIL-  
19 ITY OR ORGANIZATION.

20 (ix) A THEATER OR OTHER THEATRICAL ARTS OR DANCE FACILITY OR  
21 ORGANIZATION.

22 (x) A LITERARY ARTS FACILITY OR ORGANIZATION.

23 (B) "INSTITUTION OF HIGHER EDUCATION" MEANS A COLLEGE OR  
24 UNIVERSITY DESCRIBED IN SECTION 4, 5, OR 6 OF ARTICLE VIII OF THE  
25 STATE CONSTITUTION OF 1963 OR A COMMUNITY COLLEGE OR JUNIOR COL-  
26 LEGE ESTABLISHED UNDER SECTION 7 OF ARTICLE VIII OF THE STATE  
27 CONSTITUTION OF 1963.