



# HOUSE BILL No. 4648

March 21, 1995, Introduced by Reps. DeMars, Lowe, Yokich, Alley, DeHart, Cropsey, Stallworth, Brewer, Wallace, Palamara, Anthony, Pitoniak, Leland, Price, Weeks, Wetters, Jaye, Gagliardi, Nye, Kukuk, LeTarte, Law, DeLange, McBryde, Voorhees, Walberg, Geiger, Owen, Gubow, Dobb, Bankes, Munsell, London and Gnodtke 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 38d.

**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 38d to read as follows:

4 SEC. 38D. (1) FOR TAX YEARS BEGINNING AFTER DECEMBER 31,  
5 1994, A TAXPAYER MAY CLAIM A CREDIT NOT TO EXCEED \$1,000.00  
6 AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO 50% OF THE AMOUNT  
7 CONTRIBUTED IN THE TAX YEAR BY THE TAXPAYER TO THE MICHIGAN  
8 NATIONAL GUARD SCHOLARSHIP PROGRAM ESTABLISHED IN THE MICHIGAN  
9 NATIONAL GUARD SCHOLARSHIP ACT.

1 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX  
2 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE  
3 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED TO THE  
4 TAXPAYER.

5 (3) A TAXPAYER SHALL NOT CLAIM A CREDIT UNDER THIS SECTION  
6 FOR A CONTRIBUTION FOR WHICH A CREDIT WAS CLAIMED BY THE TAXPAYER  
7 UNDER SECTION 266 OF THE INCOME TAX ACT OF 1967, ACT NO. 281 OF  
8 THE PUBLIC ACTS OF 1967, BEING SECTION 206.266 OF THE MICHIGAN  
9 COMPILED LAWS.

10 Section 2. This amendatory act shall not take effect unless  
11 Senate Bill No. \_\_\_\_\_ or House Bill No. 4646 (request  
12 no. 00182'95) of the 88th Legislature is enacted into law.