



HOUSE BILL No. 5281

October 25, 1995, Introduced by Rep. Middaugh and referred to the Committee on Conservation, Environment and Great Lakes.

A bill to amend sections 2, 18, and 19 of Act No. 72 of the Public Acts of 1979, entitled

"An act to require the governor to report certain tax expenditure items with the annual budget message to the legislature,"

section 2 as amended by Act No. 7 of the Public Acts of 1983, being sections 21.272, 21.288, and 21.289 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Sections 2, 18, and 19 of Act No. 72 of the
2 Public Acts of 1979, section 2 as amended by Act No. 7 of the
3 Public Acts of 1983, being sections 21.272, 21.288, and 21.289 of
4 the Michigan Compiled Laws, are amended to read as follows:

5 Sec. 2. The governor shall report the following tax expen-
6 diture items compiled pursuant to THE INCOME TAX ACT OF 1967, Act

1 No. 281 of the Public Acts of 1967, ~~as amended,~~ being sections
2 206.1 to 206.532 of the Michigan Compiled Laws:

3 (a) Number and amount of personal exemptions by household or
4 adjusted gross income class.

5 (b) Number of special or extra exemptions by household or
6 adjusted gross income class.

7 (c) Number and amount of property tax credits by household
8 or adjusted gross income class and by type of claimant.

9 (d) Number and amount of city income tax credits by house-
10 hold or adjusted gross income class.

11 (e) Number and amount of tax credits under section 260 of
12 Act No. 281 of the Public Acts of 1967, being section 206.260 of
13 the Michigan Compiled Laws, by the type and purpose of charitable
14 contribution, and the household or adjusted gross income class.

15 (f) Number and amount of solar, wind, or water energy con-
16 version device tax ~~credits~~ CREDITS by the type of dwelling and
17 the household or adjusted gross income class.

18 (g) Number and amount of heating fuel cost tax credits by
19 household or adjusted gross income class.

20 (h) Number and amount of gleaning tax credits by household
21 or adjusted gross income class.

22 (i) Number of positive ~~check-offs~~ CHECKOFFS and the amount
23 checked off for the state campaign fund created pursuant to sec-
24 tion 61 of THE MICHIGAN CAMPAIGN FINANCE ACT, Act No. 388 of the
25 Public Acts of 1976, being section 169.261 of the Michigan
26 Compiled Laws.

1 (j) Amount and type of subtractions from taxable income as
2 provided on the state income tax form.

3 (k) To the extent available from published statistical data,
4 estimated cost of the following items not taxed by this state due
5 to federal statute or regulation:

6 (i) Capital gains.

7 (ii) Accelerated depreciation.

8 (iii) Other items generally regarded as income that are not
9 subject to state taxation because of exemption under the internal
10 revenue code.

11 (l) Number and amount of credits granted to persons covered
12 by development rights agreements pursuant to ~~Act No. 116 of the~~
13 ~~Public Acts of 1974, as amended, being sections 554.701 to~~
14 ~~554.719 of the Michigan Compiled Laws~~ PART 361 (FARMLAND AND
15 OPEN SPACE PRESERVATION) OF THE NATURAL RESOURCES AND ENVIRONMEN-
16 TAL PROTECTION ACT, ACT NO. 451 OF THE PUBLIC ACTS OF 1994, BEING
17 SECTIONS 324.36101 TO 324.36117 OF THE MICHIGAN COMPILED LAWS, by
18 income class.

19 (m) Other deductions or credits as provided by law.

20 Sec. 18. The governor shall report an estimate of revenue
21 foregone from exemptions granted pursuant to ~~Act No. 320 of the~~
22 ~~Public Acts of 1947, as amended, being sections 281.501 to~~
23 ~~281.511 of the Michigan Compiled Laws~~ PART 781 (MICHIGAN STATE
24 WATERWAYS COMMISSION) OF THE NATURAL RESOURCES AND ENVIRONMENTAL
25 PROTECTION ACT, ACT NO. 451 OF THE PUBLIC ACTS OF 1994, BEING
26 SECTIONS 324.78101 TO 324.78112 OF THE MICHIGAN COMPILED LAWS.

1 The estimate shall include revenue foregone by any deductions or
2 credits granted under the act.

3 Sec. 19. The governor shall report an estimate of revenue
4 foregone from exemptions granted pursuant to sections ~~1 to 33 of~~
5 ~~Act No. 303 of the Public Acts of 1967, as amended, being sec-~~
6 ~~tions 281.1001 to 281.1033 of the Michigan Compiled Laws~~ 80101
7 TO 80124 OF PART 801 (MARINE SAFETY) OF THE NATURAL RESOURCES AND
8 ENVIRONMENTAL PROTECTION ACT, ACT NO. 451 OF THE PUBLIC ACTS OF
9 1994, BEING SECTIONS 324.80101 TO 324.80124 OF THE MICHIGAN
10 COMPILED LAWS. The estimate shall include revenue foregone by
11 any deductions or credits granted under the act.