



HOUSE BILL No. 5953

June 7, 1996, Introduced by Rep. Jaye and referred to the Committee on Tax Policy.

A bill to amend section 512 of Act No. 281 of the Public Acts of 1967, entitled

"Income tax act of 1967,"

as amended by Act No. 245 of the Public Acts of 1995, being section 206.512 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 512 of Act No. 281 of the Public Acts of
2 1967, as amended by Act No. 245 of the Public Acts of 1995, being
3 section 206.512 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 512. (1) "Paraplegic, hemiplegic, or quadriplegic"
6 means an individual, or either 1 of 2 persons filing a joint tax
7 return under this act, who is a paraplegic, hemiplegic, or
8 quadriplegic at the end of the tax year.

1 (2) "Property taxes" means general ad valorem taxes due and
2 payable for periods after December 31, 1972, levied on a
3 homestead within this state including property tax administration
4 fees. ~~—, but does~~ FOR TAX YEARS BEFORE THE 1996 TAX YEAR, PROP-
5 ERTY TAXES DO not include special assessments unless assessed in
6 the entire city, village, or township, and based on state equal-
7 ized valuation or ~~—taxation~~ TAXABLE value, penalties, or
8 interest. FOR THE 1996 TAX YEAR AND EACH TAX YEAR AFTER 1996,
9 PROPERTY TAXES INCLUDE ALL SPECIAL ASSESSMENTS.

10 (3) "Qualified person" means a claimant and any person, dom-
11 icated in Michigan, who can be claimed as a dependent under the
12 internal revenue code and who does not file a claim under this
13 act for the same tax year. The term does not include the addi-
14 tional exemptions allowed for age or blindness.

15 (4) "Renter" means a person who rents or leases a
16 homestead.