



SENATE BILL No. 84

January 17, 1995, Introduced by Senator STALLINGS
and referred to the Committee on Finance.

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 THE 1995 TAX YEAR AND EACH TAX YEAR AFTER
5 1995, AN ELIGIBLE TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED BY
6 THIS ACT AN AMOUNT EQUAL TO 10% OF THE AMOUNT PAID IN THE TAX
7 YEAR, BUT NOT MORE THAN \$2,500.00, FOR THE PURCHASE OR ANNUAL
8 UPKEEP OF SECURITY-RELATED ALARM SYSTEMS, GRATES, DOORS, BARS,

1 WINDOWS, FENCES, CAMERAS, TAGS, OR GUARDS FOR HIS OR HER PRIMARY
2 RESIDENCE.

3 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
4 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE
5 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED.

6 (3) AS USED IN THIS SECTION, "ELIGIBLE TAXPAYER" MEANS AN
7 INDIVIDUAL WHOSE PRIMARY RESIDENCE IS LOCATED IN A CITY, VILLAGE
8 OR TOWNSHIP THAT HAD A CRIME RATE IN THE TOP 10% OF ALL LOCAL
9 UNITS OF GOVERNMENT IN THIS STATE AS ESTABLISHED BY THE STATE
10 POLICE UNIFORM CRIME REPORT FOR THE YEAR IMMEDIATELY PRECEDING
11 THE YEAR IN WHICH THE CREDIT UNDER THIS SECTION IS CLAIMED.