



# SENATE BILL No. 560

May 24, 1995, Introduced by Senators NORTH and DUNASKISS  
and referred to the Committee on Technology and Energy.

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 37c.

## 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 37c to read as follows:

4 SEC. 37C. (1) FOR TAX YEARS BEGINNING AFTER DECEMBER 31,  
5 1994, A TAXPAYER MAY CLAIM A CREDIT NOT TO EXCEED \$1,500.00  
6 AGAINST THE TAX IMPOSED BY THIS ACT FOR THE TAX YEAR FOR ALL OF  
7 THE FOLLOWING:

1 (A) THE DIFFERENCE BETWEEN THE COST OF A CONVENTIONAL-FUELED  
2 VEHICLE AND THE COST PAID BY THE TAXPAYER IN THE TAX YEAR FOR A  
3 COMPARABLE ALTERNATIVE-FUELED OR DUAL-FUEL VEHICLE.

4 (B) THE COST PAID BY THE TAXPAYER IN THE TAX YEAR TO PUR-  
5 CHASE AND INSTALL ALTERNATIVE-FUELED VEHICLE CONVERSION  
6 EQUIPMENT.

7 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX  
8 YEAR EXCEEDS THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR, THAT  
9 PORTION THAT EXCEEDS THE TAX LIABILITY FOR THE TAX YEAR SHALL NOT  
10 BE REFUNDED AND MAY NOT BE CARRIED FORWARD TO OFFSET THE TAX  
11 LIABILITY IN SUBSEQUENT YEARS.

12 (3) AS USED IN THIS SECTION:

13 (A) "ALTERNATIVE FUEL", "ALTERNATIVE-FUELED VEHICLE", AND  
14 "MOTOR VEHICLE" MEAN THOSE TERMS AS DEFINED IN SECTION 301 OF  
15 TITLE III OF THE ENERGY POLICY ACT OF 1992, PUBLIC LAW 102-486,  
16 42 U.S.C. 13211.

17 (B) "CONVENTIONAL FUEL" MEANS FUEL THAT IS SUITABLE FOR USE  
18 IN SPARK-IGNITION INTERNAL COMBUSTION ENGINES AND COMMONLY OR  
19 COMMERCIALY KNOWN OR SOLD AS GASOLINE.

20 (C) "CONVENTIONAL-FUELED VEHICLE" MEANS A VEHICLE THAT IS  
21 PROPELLED BY A CONVENTIONAL FUEL.

22 (D) "DUAL-FUELED VEHICLE" MEANS A VEHICLE THAT HAS THE  
23 CAPACITY TO BE PROPELLED BY EITHER CONVENTIONAL FUEL OR ALTERNA-  
24 TIVE FUEL.