



**House
Legislative
Analysis
Section**

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CITY INCOME TAX EXEMPTION

House Bill 5391

Sponsor: Rep. Kirk A. Profit

Committee: Tax Policy

Complete to 4-21-98

A SUMMARY OF HOUSE BILL 5391 AS INTRODUCED 12-2-97

The bill would amend the City Income Tax Act to provide an exemption for income of a non-resident for services rendered that were required, by state or federal statute or court rule, to be rendered in the courts of the county in which the city was located. This would not apply to a full-time or part-time employee of a court located in the city.

MCL 141.613

House Bill 5391 (4-21-98)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.