
Senate Fiscal Agency
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SFA**BILL ANALYSIS**

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Senate Bill 584 (as reported without amendment)
Sponsor: Senator Mike Rogers
Committee: Gaming and Casino Oversight

CONTENT

The bill would amend the Income Tax Act to provide that the term “qualified taxpayer” would not include a person who otherwise met the criteria for a qualified taxpayer but who was a key employee of a casino as defined in rules promulgated under the Michigan Gaming Control and Revenue Act, or a person who was a casino licensee under that Act.

(The Income Tax Act provides a tax deduction for income earned or received by a qualified taxpayer who is a resident of a renaissance zone.)

MCL 206.31

Legislative Analyst: S. Margules

FISCAL IMPACT

It is not possible to estimate the fiscal impact of this bill because, 1) “key employee of a casino” has not yet been defined, and 2) even if the term “key employee” were defined, at this time there is no way of knowing how many of these employees would live in a renaissance zone.

Date Completed: 6-9-97

Fiscal Analyst: J. Wortley