

**SUBSTITUTE FOR
HOUSE BILL NO. 5820**

(As amended July 1, 1998)

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 39c.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 39C. (1) EXCEPT AS PROVIDED IN SUBSECTION (2) AND FOR
2 TAX YEARS THAT BEGIN AFTER DECEMBER 31, 1997, A TAXPAYER THAT IS
3 A FOOD SERVICE ESTABLISHMENT MAY CLAIM A CREDIT AGAINST THE TAX
4 IMPOSED BY THIS ACT EQUAL TO THE AMOUNT PAID IN THE TAX YEAR FOR
5 HEPATITIS A IMMUNIZATIONS [, OR OTHER CENTERS FOR DISEASE CONTROL
AND PREVENTION RECOMMENDED VACCINES,] FOR THE TAXPAYER'S EMPLOYEES
WHO ARE
6 RESIDENTS OF THIS STATE.
7 (2) THE AMOUNT OF THE CREDIT UNDER THIS SECTION SHALL NOT
8 EXCEED THE USUAL AND CUSTOMARY FEE THAT WOULD BE PAID FOR IMMUNI-
9 ZATIONS AGAINST HEPATITIS A UNDER A STATE SPONSORED HEALTH
10 INSURANCE PROGRAM.

HB5820, As Passed House, July 1, 1998

House Bill No. 5820

2

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

5 (4) AS USED IN THIS SECTION, "FOOD SERVICE ESTABLISHMENT"
6 MEANS A PERSON LICENSED UNDER SECTION 12904 OF THE PUBLIC HEALTH
7 CODE, 1978 PA 368, MCL 333.12904.

8 Enacting section 1. This amendatory act does not take
9 effect unless House Bill No. 5817 of the 89th Legislature is
10 enacted into law.