

HOUSE BILL No. 4109

January 28, 1997, Introduced by Rep. Griffin and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 266.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 266. (1) FOR THE 1997 TAX YEAR AND EACH TAX YEAR AFTER
2 1997, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY
3 THIS ACT EQUAL TO THE AMOUNT OF A CASH DONATION MADE BY THE TAX-
4 PAYER IN THE TAX YEAR TO AN ORGANIZATION THAT MEETS ALL OF THE
5 FOLLOWING CRITERIA:
- 6 (A) QUALIFIES FOR AN EXEMPTION FROM FEDERAL TAXATION UNDER
7 SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE.
- 8 (B) PROVIDES OUT-OF-HOME CARE FOR CHILDREN BETWEEN THE AGES
9 OF 12 AND 17.
- 10 (C) PROVIDES HOME-BASED FAMILY SUPPORT SERVICES FOR FAMILIES
11 WITH CHILDREN WITH SPECIAL NEEDS.

1 (D) PROVIDES RESIDENTIAL SPECIAL EDUCATION SERVICES.

2 (E) WORKS COLLABORATIVELY WITH SCHOOLS AND THE COURTS.

3 (F) OFFERS EDUCATIONAL SUPPORT SERVICES TO STUDENTS AND
4 SCHOOL DISTRICTS TO FACILITATE KEEPING CHILDREN LIVING AT HOME
5 AND ATTENDING COMMUNITY SCHOOLS.

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