

HOUSE BILL No. 4304

February 12, 1997, Introduced by Reps. Baird, Thomas, LaForge, Dobronski, Callahan, Richner, Baade, Schroer, Martinez, Brater, Willard, Tesanovich, Cropsey, Law and Bodem 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 THE 1997 TAX YEAR, A TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED
3 BY THIS ACT AN AMOUNT EQUAL TO 20% OF THE AMOUNT THE TAXPAYER
4 CONTRIBUTES DURING THE TAX YEAR TO AN EDUCATIONAL OR FINE ARTS
5 FACILITY OR ORGANIZATION.

6 (2) THE CREDIT ALLOWED UNDER THIS SECTION IS NOT REFUNDABLE
7 AND SHALL NOT EXCEED THE TAX LIABILITY OF THE TAXPAYER FOR THE
8 TAX YEAR.

9 (3) AS USED IN THIS SECTION:

10 (A) "EDUCATIONAL OR FINE ARTS FACILITY OR ORGANIZATION"
11 INCLUDES ALL OF THE FOLLOWING:

1 (i) A SCHOOL DISTRICT AS DEFINED IN THE REVISED SCHOOL CODE,
2 1976 PA 451, MCL 380.1 TO 380.1852.

3 (ii) A COMMUNITY EDUCATION, ADULT EDUCATION, OR CONTINUING
4 EDUCATION PROGRAM OPERATED BY A SCHOOL DISTRICT.

5 (iii) A PRIVATE SCHOOL.

6 (iv) AN INSTITUTION OF HIGHER EDUCATION.

7 (v) AN EDUCATIONAL FOUNDATION.

8 (vi) A PRIVATE COLLEGE OR UNIVERSITY.

9 (vii) AN ART INSTITUTE, MUSEUM, SCHOOL, OR OTHER VISUAL ARTS
10 FACILITY OR ORGANIZATION.

11 (viii) A SYMPHONY, OPERA HOUSE, OR OTHER MUSICAL ARTS FACIL-
12 ITY OR ORGANIZATION.

13 (ix) A THEATER OR OTHER THEATRICAL ARTS OR DANCE FACILITY OR
14 ORGANIZATION.

15 (x) A LITERARY ARTS FACILITY OR ORGANIZATION.

16 (B) "INSTITUTION OF HIGHER EDUCATION" MEANS A COLLEGE OR
17 UNIVERSITY DESCRIBED IN SECTION 4, 5, OR 6 OF ARTICLE VIII OF THE
18 STATE CONSTITUTION OF 1963 OR A COMMUNITY COLLEGE OR JUNIOR COL-
19 LEGE ESTABLISHED UNDER SECTION 7 OF ARTICLE VIII OF THE STATE
20 CONSTITUTION OF 1963.