

# HOUSE BILL No. 6197

September 24, 1998, Introduced by Reps. Basham, Stallworth, Hale, Kilpatrick, Birkholz, Scranton, Anthony and Thomas and referred to the Committee on Tax Policy.

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) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2 1998 AND BEFORE JANUARY 1, 2004, A QUALIFIED TAXPAYER MAY CLAIM A  
3 CREDIT EQUAL TO THE AMOUNT PAID IN THE TAX YEAR FOR DOCUMENTED  
4 REMEDIAL ACTION EXPENDITURES PURSUANT TO A REMEDIATION ACTION  
5 PLAN APPROVED BY THE DEPARTMENT OF ENVIRONMENTAL QUALITY.  
6        (2) THE CREDIT ALLOWED UNDER THIS SECTION SHALL NOT EXCEED  
7 50% OF THE TAXPAYER'S TAX LIABILITY BEFORE CLAIMING THE CREDIT  
8 ALLOWED UNDER THIS SECTION FOR THE TAX YEAR.  
9        (3) AS USED IN THIS SECTION:  
10        (A) "DOCUMENTED REMEDIAL ACTION EXPENDITURES" MEANS  
11 EXPENDITURES FOR REMEDIATION THAT DOES EITHER OF THE FOLLOWING:

1        (i) ASSURES THAT THE SITE ON WHICH THE REMEDIATION IS TO BE  
2 DONE ACHIEVES THE RESIDENTIAL USE CRITERIA ADOPTED BY THE DEPART-  
3 MENT OF ENVIRONMENTAL QUALITY PURSUANT TO PART 201 OF THE NATURAL  
4 RESOURCES AND ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL  
5 324.20101 TO 324.20142.

6        (ii) ADDRESSES A SITE AT WHICH AN IMMINENT AND SUBSTANTIAL  
7 ENDANGERMENT TO PUBLIC HEALTH HAS BEEN IDENTIFIED BY THE DEPART-  
8 MENT OF ENVIRONMENTAL QUALITY AND ACHIEVES THE INDUSTRIAL OR COM-  
9 Mercial CLEANUP CRITERIA UNDER PART 201 OF THE NATURAL RESOURCES  
10 AND ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL 324.20101 TO  
11 324.20142.

12        (B) "QUALIFIED TAXPAYER" MEANS A TAXPAYER THAT HAS A REME-  
13 DIAL ACTION PLAN APPROVED BY THE DEPARTMENT OF ENVIRONMENTAL  
14 QUALITY PURSUANT TO PART 201 OF THE NATURAL RESOURCES AND ENVI-  
15 RONMENTAL PROTECTION ACT, 1994 PA 451, MCL 324.20101 TO  
16 324.20142, THAT IS THE BASIS FOR THE EXPENDITURES USED TO CALCU-  
17 LATE THE CREDIT UNDER THIS SECTION.

18        (C) "REMEDIATION" MEANS THAT TERM AS DESCRIBED IN PART 201  
19 OF THE NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT, 1994  
20 PA 451, MCL 324.20101 TO 324.20142.