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EXPAND CHILD DEDUCTION

House Bill 5390

Sponsor: Rep. Scott Shackleton

Committee: Tax Policy

Complete to 2-18-00

A SUMMARY OF HOUSE BILL 5390 AS INTRODUCED 2-17-00

The bill would amend the Income Tax Act to provide a deduction from taxable income of \$600 per child for children who are under 19 years old on the last day of the tax year. This would be effective for tax years beginning after 1999. Currently, the act provides a \$600 per child deduction for children under 7 years old and a \$300 per child exemption for children 7 through 12 years of age.

MCL 206.30d

House Bill 5390 (2-18-00)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.