

SUBSTITUTE FOR  
HOUSE BILL NO. 4812

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 268.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1 SEC. 268. (1) FOR THE 1999 TAX YEAR AND EACH TAX YEAR AFTER  
2 THE 1999 TAX YEAR, AN ELIGIBLE TAXPAYER MAY CLAIM A CREDIT UNDER  
3 SECTION 267 AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO THE  
4 TAXPAYER'S QUALIFIED ADOPTION EXPENSES OR \$1,200.00 PER CHILD,  
5 WHICHEVER IS LESS.

6 (2) AS USED IN THIS SECTION, "ELIGIBLE TAXPAYER" AND  
7 "QUALIFIED ADOPTION EXPENSES" MEAN THOSE TERMS AS DEFINED IN SEC-  
8 TION 267.

9 Enacting section 1. This amendatory act does not take  
10 effect unless House Bill No. 4852 of the 90th Legislature is  
11 enacted into law.