

House Bill 5390

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 30d (MCL 206.30d), as added by 1997 PA 81.

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

1       Sec. 30d. (1) The amendatory act that added this section  
2 shall be known as the "child care act of 1997".

3       (2) For the 1998 tax year and ~~each tax year after the 1998~~  
4 ~~tax year~~ FOR TAX YEARS THAT BEGIN IN 1999, taxable income for  
5 purposes of this act equals taxable income as determined under  
6 section 30 from which a taxpayer may deduct the following  
7 amounts:

8       (a) An amount equal to \$600.00 multiplied by the number of  
9 exemptions claimed by the taxpayer under section 30(2) in the tax  
10 year for dependents of the taxpayer who are children younger than  
11 7 years of age on the last day of the tax year.

1       (b) An amount equal to \$300.00 multiplied by the number of  
2 exemptions claimed by the taxpayer under section 30(2) in the tax  
3 year for dependents of the taxpayer who are children and who are  
4 at least 7 years of age and younger than 13 years of age on the  
5 last day of the tax year.

6       (3) FOR TAX YEARS THAT BEGIN AFTER 1999, TAXABLE INCOME FOR  
7 PURPOSES OF THIS ACT EQUALS TAXABLE INCOME AS DETERMINED UNDER  
8 SECTION 30 FROM WHICH A TAXPAYER MAY DEDUCT AN AMOUNT EQUAL TO  
9 \$600.00 MULTIPLIED BY THE NUMBER OF EXEMPTIONS CLAIMED BY THE  
10 TAXPAYER UNDER SECTION 30(2) IN THE TAX YEAR FOR DEPENDENTS OF  
11 THE TAXPAYER WHO ARE CHILDREN YOUNGER THAN 19 YEARS OF AGE ON THE  
12 LAST DAY OF THE TAX YEAR.