

HOUSE BILL No. 5784

May 11, 2000, Introduced by Reps. DeRossett, Daniels, Birkholz, Julian, Gilbert, Tabor, Mead, Kowall, Pumford, Gosselin, Van Woerkom, Howell, Caul, Shackleton, Jelinek, Faunce, Richardville, Bishop, Ehardt, Pappageorge, Garcia, DeWeese, Rick Johnson, Richner, LaSata, Voorhees, Allen, Rocca, Bradstreet, Shulman, Jansen, Hager, Ruth Johnson, Neumann, Sheltrown, Pestka, O'Neil, Mans, Scott, Clarke and Lemmons and referred to the Committee on Constitutional Law and Ethics.

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 TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 1999, A TAXPAYER MAY CLAIM NOT MORE THAN 1 CREDIT PER TAX YEAR
3 AGAINST THE TAX IMPOSED BY THIS ACT FOR A FIREARM STORAGE CON-
4 TAINER DESIGNED TO SAFELY SECURE A FIREARM FROM UNAUTHORIZED
5 ACCESS THAT IS PURCHASED BY THE TAXPAYER FOR PERSONAL USE AND NOT
6 FOR RESALE IN THE TAX YEAR FOR WHICH THE RETURN IS MADE. THE
7 AMOUNT OF THE CREDIT IS THE PURCHASE PRICE OF THE CONTAINER BUT
8 NOT TO EXCEED \$100.00.
9 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
10 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT

HB5784, As Passed House, May 24, 2000

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1 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE
2 REFUNDED.