

**SUBSTITUTE FOR  
SENATE BILL NO. 1038**

(As amended March 8, 2000)

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 30e.

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

1        SEC. 30E. AS USED IN SECTION 30(3), "DEPENDENT" MEANS AN  
2 INDIVIDUAL FOR WHOM THE TAXPAYER MAY CLAIM A DEPENDENCY EXEMPTION  
3 ON THE TAXPAYER'S FEDERAL INCOME TAX RETURN PURSUANT TO THE  
4 INTERNAL REVENUE CODE.

5        Enacting section 1. This amendatory act does not take  
6 effect unless [House Bill No. 5391] of the 90th Legislature is  
7 enacted into law.