



HOUSE BILL No. 6061

October 3, 2000, Introduced by Reps. Garcia, Richardville, Pappageorge, Julian, Gosselin, Mortimer, Bishop, Jansen, Ehardt and Voorhees and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 267.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 267. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 1999, A VOLUNTEER FIREFIGHTER IDENTIFIED UNDER THE PART-PAID
3 CLASSIFICATION IN THE MICHIGAN FIRE INCIDENT REPORTING SYSTEM MAY
4 CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO THE
5 COMPENSATION PAID TO THE VOLUNTEER FIREFIGHTER IN THE TAX YEAR
6 FOR SERVICES AS A VOLUNTEER FIREFIGHTER NOT TO EXCEED \$5,000.00.
7 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
8 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE
9 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.