

**SENATE BILL NO. 375**

February 24, 1999, Introduced by Senator GOUGEON, GOSCHKA and  
HAMMERSTROM and referred to the Committee on Finance.

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 THE 1999 TAX YEAR AND EACH TAX YEAR AFTER  
2 THE 1999 TAX YEAR, A TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED  
3 BY THIS ACT FOR THE TAX YEAR AN AMOUNT NOT TO EXCEED \$5,000.00  
4 ATTRIBUTABLE TO THE VALUE OF A WORKING MOTOR VEHICLE DONATED IN  
5 THAT TAX YEAR TO THE FAMILY INDEPENDENCE AGENCY BY THE TAXPAYER  
6 FOR USE BY A PERSON WHO HAS EXECUTED A SOCIAL CONTRACT DESCRIBED  
7 UNDER SECTION 57E OF THE SOCIAL WELFARE ACT, 1939 PA 280, MCL  
8 400.57E.  
9        (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX  
10 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THE PORTION OF THE  
11 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.