

**SENATE BILL NO. 418**

March 9, 1999, Introduced by Senators HAMMERSTROM, YOUNG,  
MC COTTER, SHUGARS, STEIL and GOSCHKA and referred to the  
Committee on Finance.

A bill to amend 1975 PA 228, entitled  
"Single business tax act,"  
(MCL 208.1 to 208.145) by adding section 39d.

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

1        SEC. 39D. (1) EXCEPT AS PROVIDED IN SUBSECTION (2) AND FOR  
2 TAX YEARS THAT BEGIN AFTER DECEMBER 31, 1998, A TAXPAYER THAT IS  
3 A FOOD SERVICE ESTABLISHMENT MAY CLAIM A CREDIT AGAINST THE TAX  
4 IMPOSED BY THIS ACT EQUAL TO THE AMOUNT PAID IN THE TAX YEAR FOR  
5 HEPATITIS A IMMUNIZATIONS FOR THE TAXPAYER'S EMPLOYEES WHO ARE  
6 RESIDENTS OF THIS STATE.

7        (2) THE AMOUNT OF THE CREDIT UNDER THIS SECTION SHALL NOT  
8 EXCEED THE USUAL AND CUSTOMARY FEE THAT WOULD BE PAID FOR IMMUNI-  
9 ZATIONS AGAINST HEPATITIS A UNDER A STATE SPONSORED HEALTH  
10 INSURANCE PROGRAM.

1           (3) IF THE AMOUNT OF THE CREDIT UNDER THIS SECTION EXCEEDS  
2 THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION  
3 OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE  
4 REFUNDED.

5           (4) AS USED IN THIS SECTION, "FOOD SERVICE ESTABLISHMENT"  
6 MEANS A PERSON LICENSED UNDER SECTION 12904 OF THE PUBLIC HEALTH  
7 CODE, 1978 PA 368, MCL 333.12904.