

**SENATE BILL NO. 503**

April 14, 1999, Introduced by Senator HART 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 CLAIM A CREDIT AGAINST THE TAX  
3 IMPOSED BY THIS ACT EQUAL TO THE QUALIFIED COSTS PAID BY THE TAX-  
4 PAYER DURING THE TAX YEAR.

5        (2) A TAXPAYER WHO CLAIMS A CREDIT UNDER THIS SECTION SHALL  
6 ATTACH BOTH OF THE FOLLOWING TO THE ANNUAL RETURN ON WHICH THE  
7 CREDIT IS CLAIMED:

8        (A) AN INCIDENT REPORT ISSUED BY A LAW ENFORCEMENT AGENCY  
9 WITH DETAILS OF THE DAMAGE TO HIS OR HER MOTOR VEHICLE AND  
10 STATING THAT THE CAUSE OF THE DAMAGE TO THE MOTOR VEHICLE WAS

1 LACK OF MAINTENANCE OF A COUNTY ROAD OR STATE TRUNK LINE HIGHWAY  
2 IN THIS STATE.

3 (B) A RECEIPT MARKED PAID FOR THE REPAIR OF THE DAMAGE  
4 DETAILED PURSUANT TO SUBDIVISION (A).

5 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX  
6 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE  
7 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED TO  
8 THE TAXPAYER.

9 (4) AS USED IN THIS SECTION:

10 (A) "MOTOR VEHICLE" MEANS THAT TERM AS DEFINED IN THE  
11 MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.1 TO 257.923.

12 (B) "QUALIFIED COSTS" MEANS THE COSTS PAID BY THE TAXPAYER  
13 TO REPAIR DAMAGE TO A MOTOR VEHICLE OWNED BY THE TAXPAYER THAT  
14 WAS CAUSED BY THE LACK OF MAINTENANCE OF A COUNTY ROAD OR STATE  
15 TRUNK LINE HIGHWAY IN THIS STATE.