

Act No. 42
Public Acts of 2000
Approved by the Governor
March 27, 2000
Filed with the Secretary of State
March 27, 2000
EFFECTIVE DATE: March 27, 2000

**STATE OF MICHIGAN
90TH LEGISLATURE
REGULAR SESSION OF 2000**

Introduced by Senators Hammerstrom, Emmons, Shugars, Gast, Sikkema, North, McCotter, Schwarz, Van Regenmorter, Rogers, Goschka, Steil, Bullard, Stille, Bennett, Jaye, Schuette, Johnson, Hoffman, Gougeon, Peters, DeBeaussaert, Miller, McManus and Young

ENROLLED SENATE BILL No. 1036

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," by amending section 30d (MCL 206.30d), as added by 1997 PA 81.

The People of the State of Michigan enact:

Sec. 30d. (1) The amendatory act that added this section shall be known as the "child care act of 1997".

(2) For the 1998 tax year and for tax years that begin in 1999, taxable income for purposes of this act equals taxable income as determined under section 30 from which a taxpayer may deduct the following amounts:

(a) An amount equal to \$600.00 multiplied by the number of exemptions claimed by the taxpayer under section 30(2) in the tax year for dependents of the taxpayer who are children younger than 7 years of age on the last day of the tax year.

(b) An amount equal to \$300.00 multiplied by the number of exemptions claimed by the taxpayer under section 30(2) in the tax year for dependents of the taxpayer who are children and who are at least 7 years of age and younger than 13 years of age on the last day of the tax year.

(3) For tax years that begin after 1999, taxable income for purposes of this act equals taxable income as determined under section 30 from which a taxpayer may deduct an amount equal to \$600.00 multiplied by the number of exemptions claimed by the taxpayer under section 30(2) in the tax year for dependents of the taxpayer who are children younger than 19 years of age on the last day of the tax year.

Enacting section 1. It is the intent of the legislature that the enactment of this amendatory act shall not reduce the amount that would have been available for deposit into the school aid fund under section 51 of the income tax act of 1967, 1967 PA 281, MCL 206.51, if this amendatory act had not been enacted.

This act is ordered to take immediate effect.

Carol Morey Viventi

Secretary of the Senate.

Jay E. Randall

Clerk of the House of Representatives.

Approved

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Governor.