

Act No. 43
Public Acts of 2000
Approved by the Governor
March 27, 2000
Filed with the Secretary of State
March 27, 2000

EFFECTIVE DATE: Pending—tie-barred to HB 5391, which has not been enacted

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

Introduced by Senators Goschka, Rogers, Schwarz, Van Regenmorter, Steil, Stille, Sikkema, Bennett,
Schuette, Hammerstrom, North, Johnson, Bullard, McCotter and Shugars

ENROLLED SENATE BILL No. 1038

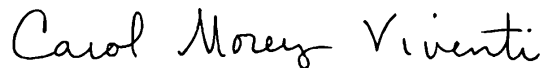
AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the 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," (MCL 206.1 to 206.532) by adding section 30e.

The People of the State of Michigan enact:

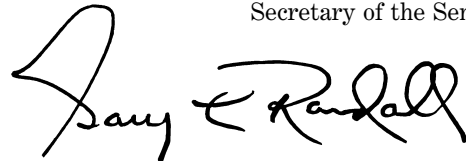
Sec. 30e. As used in section 30(3), "dependent" means an individual for whom the taxpayer may claim a dependency exemption on the taxpayer's federal income tax return pursuant to the internal revenue code.

Enacting section 1. This amendatory act does not take effect unless House Bill No. 5391 of the 90th Legislature is enacted into law.

This act is ordered to take immediate effect.



Secretary of the Senate.



Clerk of the House of Representatives.

Approved

.....
Governor.