

## WHEELS FOR WORK DEDUCTION

**House Bill 4601**  
**Sponsor: Rep. Mark Jansen**  
**Committee: Tax Policy**

**Complete to 9-19-01**

### A SUMMARY OF HOUSE BILL 4601 AS INTRODUCED 4-17-01

The bill would amend the Single Business Tax Act to allow a taxpayer to deduct from taxable income the fair market value of a passenger vehicle donated to the Family Independence Agency or to a nonprofit participating in the agency's "Wheels For Work" program, minus the amount of any federal credit claimed in the same tax year for the donation.

The "Wheels to Work Program" is described in the bill as the FIA program in which private passenger vehicles are rented or leased to eligible individuals to meet their employment-related transportation needs. The FIA is obliged to see that low-cost or subsidized auto insurance and vehicle repair and maintenance services are available to recipients. To be eligible, a person must be a work first client without access to transportation and with a good driving record.

MCL 208.39d

House Bill 4601 (9-19-01)

Analyst: C. Couch

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