

**SUBSTITUTE FOR  
HOUSE BILL NO. 4480**

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 527a (MCL 206.527a), as amended by 1996  
PA 484.

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

1       Sec. 527a. (1) For tax years 1985 through 1994, a claimant  
2 may claim a credit against the state income tax for heating fuel  
3 costs for the claimant's homestead in this state. For the 1995  
4 tax year and subject to subsection (18), a claimant may claim a  
5 credit for heating fuel costs for the claimant's homestead in  
6 this state. For tax years 1996 through ~~2000~~ 2004 and subject  
7 to subsections (19) and (20), a claimant may claim a credit for  
8 heating fuel costs for the claimant's homestead in this state.  
9 An adult foster care home, nursing home, home for the aged, or  
10 substance abuse center is not a homestead for purposes of this

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1 section. The credit shall be determined in the following  
2 manner:

3 (a) For the 1988 tax year through the 1994 tax year; subject  
4 to subsection (18), for the 1995 tax year; and subject to  
5 subsections (19) and (20) for the 1996 tax year through the 2000  
6 tax year, the following table shall be used for the computation  
7 of a credit as computed under subdivision ~~(c)~~ (C)(i):

8 Exemptions	0 or 1	2	3	4	5	6 or more
9 Credit	\$272	\$326	\$379	\$450	\$525	\$601 + \$76
10						for each
11						exemption
12						over 6

13 (b) For tax years after the 1988 tax year, the amounts in  
14 the table in subdivision (a) shall be adjusted each year as nec-  
15 essary by the department so that a claimant with a household  
16 income less than 110% of the federal poverty income standards as  
17 defined and determined annually by the United States office of  
18 management and budget is not denied a credit. FOR TAX YEARS THAT  
19 BEGIN AFTER DECEMBER 31, 2000, THE AMOUNTS AS DETERMINED IN SUB-  
20 DIVISIONS (A), (B), AND (C) SHALL BE ADJUSTED EACH YEAR AS NECES-  
21 SARY BY THE DEPARTMENT IN ADDITION TO THE ADJUSTMENT UNDER THIS  
22 SUBDIVISION SO THAT A CLAIMANT WITH A HOUSEHOLD INCOME OF 110% OR  
23 MORE BUT LESS THAN 125% OF THE FEDERAL POVERTY INCOME STANDARDS  
24 AS DEFINED AND DETERMINED ANNUALLY BY THE UNITED STATES OFFICE OF  
25 MANAGEMENT AND BUDGET IS ELIGIBLE TO CLAIM A CREDIT.

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1 (c) A claimant shall receive the ~~greater of the~~ credit  
2 amount as determined in subparagraph (i), ~~or~~ (ii), OR (iii):

3 (i) ~~Subtract~~ FOR TAX YEARS THAT BEGIN BEFORE JANUARY 1,  
4 2001, SUBTRACT 3.5% of the claimant's household income from the  
5 amount specified in subdivision (a) that corresponds with the  
6 number of exemptions claimed in the return filed under this act,  
7 except that the number of exemptions for purposes of this subdi-  
8 vision shall not exceed the actual number of persons living in  
9 the household plus the additional personal exemptions allowed  
10 under section 30, and any dependency exemptions for a person or  
11 persons living in the household under a custodial arrangement,  
12 even if the exemptions may not be claimed for other income tax  
13 purposes. For a claimant whose heating costs are included in his  
14 or her rent, multiply the result of the preceding calculation by  
15 50%.

16 ~~-(ii) Subject to subsection (2), for a claimant whose house-~~  
17 ~~hold income does not exceed the maximum specified in the follow-~~  
18 ~~ing table, as adjusted, that corresponds with the number of~~  
19 ~~exemptions claimed in the return filed under this act, subtract~~  
20 ~~11% of claimant's household income from the total cost incurred~~  
21 ~~by a claimant for heating fuel from a heating fuel provider~~  
22 ~~during the 12 consecutive monthly billing periods ending in~~  
23 ~~October of the tax year, and multiply the resulting amount by~~  
24 ~~70%÷~~

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<RO> 1 ~~Exemptions 0 or 1 2 3 4 5~~ For each  
2 exemption  
3 over 5,  
4 add  
5 \$2,441.00  
6 to the  
7 maximum  
8 income  
9 Maximum

10 Income ~~\$7,060 \$9,501 \$11,943 \$14,382 \$16,824~~

11 ~~(d) For the 1988 tax year for the purposes of subdivision~~  
12 ~~(c), the total cost incurred by a claimant for heating fuel from~~  
13 ~~a heating fuel provider shall not exceed \$1,190.00. For tax~~  
14 ~~years after the 1988 tax year, the maximum cost incurred by a~~  
15 ~~claimant for heating fuel during a tax year shall be adjusted by~~  
16 ~~multiplying the maximum cost for the immediately preceding tax~~  
17 ~~year by the percentage by which the average all urban Detroit~~  
18 ~~consumer price index for fuels and other utilities for the 12~~  
19 ~~months ending August 31 of the tax year for which the credit is~~  
20 ~~claimed exceeds that index's average for the 12 months ending on~~  
21 ~~August 31 of the previous tax year, but not more than 10%. That~~  
22 ~~product shall be added to the maximum cost of the immediately~~  
23 ~~preceding tax year and then rounded to the nearest whole dollar.~~  
24 ~~That dollar amount is the new maximum cost for the current tax~~  
25 ~~year. If the claimant received any credits to his or her heating~~

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~~1 bill during the tax year, as provided for in subsection (6), the  
2 credits shall be treated as costs incurred by the claimant.~~

~~3 (e) For tax years after the 1988 tax year, the maximum  
4 income amounts specified in subdivision (c)(ii) shall be adjusted  
5 by multiplying the respective maximum income amounts for the  
6 immediately preceding tax year by the percentage by which the  
7 average all urban Detroit consumer price index for all items for  
8 the 12 months ending August 31 of the tax year for which the  
9 credit is claimed exceeds that index's average for the 12 months  
10 ending on August 31 of the immediately preceding tax year, but  
11 not more than 10%. That product shall be added to the immedi-  
12 ately preceding tax year's respective maximum income level and  
13 then rounded to the nearest whole dollar. That dollar amount is  
14 the new maximum income level for the then current tax year.~~

~~15 (ii) FOR A CLAIMANT WHOSE HEATING COSTS ARE INCLUDED IN HIS  
16 OR HER RENT, MULTIPLY THE RESULT OF THE CALCULATION UNDER THIS  
17 SUBPARAGRAPH BY 50%. FOR THE TAX YEAR THAT BEGINS ON AND AFTER  
18 JANUARY 1, 2001 AND BEFORE JANUARY 1, 2002, SUBTRACT 3.80% OF THE  
19 CLAIMANT'S HOUSEHOLD INCOME FROM THE AMOUNT SPECIFIED IN SUBDIVI-  
20 SION (D) THAT CORRESPONDS WITH THE NUMBER OF EXEMPTIONS CLAIMED  
21 IN THE RETURN FILED UNDER THIS ACT, EXCEPT THAT THE NUMBER OF  
22 EXEMPTIONS FOR PURPOSES OF THIS SUBDIVISION SHALL NOT EXCEED THE  
23 ACTUAL NUMBER OF PERSONS LIVING IN THE HOUSEHOLD PLUS ALL OF THE  
24 FOLLOWING:~~

~~25 (A) THE ADDITIONAL PERSONAL EXEMPTIONS ALLOWED UNDER  
26 SECTION 30.~~

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1 (B) ANY DEPENDENCY EXEMPTIONS FOR A PERSON OR PERSONS LIVING  
2 IN THE HOUSEHOLD UNDER A CUSTODIAL ARRANGEMENT, EVEN IF THE  
3 EXEMPTIONS MAY NOT BE CLAIMED FOR OTHER INCOME TAX PURPOSES.

4 (C) AN ADDITIONAL EXEMPTION IF THE CLAIMANT IS BOTH 65 YEARS  
5 OF AGE OR OLDER ON THE LAST DAY OF THE TAX YEAR AND THE CLAIMANT  
6 LIVES ALONE.

7 (iii) FOR A CLAIMANT WHOSE HEATING COSTS ARE INCLUDED IN HIS  
8 OR HER RENT, MULTIPLY THE RESULT OF THE CALCULATION UNDER THIS  
9 SUBPARAGRAPH BY 50%. FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
10 2001, SUBTRACT THE AMOUNT DETERMINED UNDER SUBSECTION (21) OF THE  
11 CLAIMANT'S HOUSEHOLD INCOME FROM THE AMOUNT SPECIFIED IN SUBDIVI-  
12 SION (E) THAT CORRESPONDS WITH THE NUMBER OF EXEMPTIONS CLAIMED  
13 IN THE RETURN FILED UNDER THIS ACT, EXCEPT THAT THE NUMBER OF  
14 EXEMPTIONS FOR PURPOSES OF THIS SUBDIVISION SHALL NOT EXCEED THE  
15 ACTUAL NUMBER OF PERSONS LIVING IN THE HOUSEHOLD PLUS ALL OF THE  
16 FOLLOWING:

17 (A) THE ADDITIONAL PERSONAL EXEMPTIONS ALLOWED UNDER SECTION  
18 30.

19 (B) ANY DEPENDENCY EXEMPTIONS FOR A PERSON OR PERSONS LIVING  
20 IN THE HOUSEHOLD UNDER A CUSTODIAL ARRANGEMENT, EVEN IF THE  
21 EXEMPTIONS MAY NOT BE CLAIMED FOR OTHER INCOME TAX PURPOSES.

22 (C) AN ADDITIONAL EXEMPTION IF THE CLAIMANT IS BOTH 65 YEARS  
23 OF AGE OR OLDER ON THE LAST DAY OF THE TAX YEAR AND THE CLAIMANT  
24 LIVES ALONE.

25 (D) FOR TAX YEARS THAT BEGIN ON AND AFTER JANUARY 1, 2001  
26 AND BEFORE JANUARY 1, 2002, AND SUBJECT TO SUBSECTIONS (19) AND  
27 (20), THE CREDIT AMOUNTS USED FOR THE COMPUTATION UNDER

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1 SUBDIVISION (C)(ii) SHALL BE DETERMINED BY MULTIPLYING 3.80% BY  
2 THE FEDERAL POVERTY LEVEL INCOME STANDARDS BASED ON FAMILY SIZE.

3 (E) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31, 2001, AND  
4 SUBJECT TO SUBSECTIONS (19) AND (20), THE CREDIT AMOUNTS USED FOR  
5 THE COMPUTATION UNDER SUBDIVISION (C)(iii) SHALL BE DETERMINED  
6 EACH YEAR BY MULTIPLYING THE APPLICABLE PERCENTAGE UNDER SUBSEC-  
7 TION (21)(C) BY THE FEDERAL POVERTY LEVEL INCOME STANDARDS BASED  
8 ON FAMILY SIZE.

9 (2) An enrolled heating fuel provider shall notify each of  
10 its customers, not later than December 15 of each year or, for  
11 1995 only, not later than ~~14 days after the effective date of~~  
12 ~~subsection (18)~~ JANUARY 10, 1996 or for 1996 only, not later  
13 than ~~14 days after the effective date of subsection (19), which~~  
14 ~~ever is later~~ JANUARY 15, 1996, of the availability, upon  
15 request, of the information necessary for determining the credit  
16 under this section. For a claimant for whom, at the time of  
17 filing, the ~~department of social services~~ FAMILY INDEPENDENCE  
18 AGENCY is making direct vendor payments to an enrolled heating  
19 fuel provider, the enrolled heating fuel provider that accepts  
20 the direct payments shall mail the information necessary to  
21 determine the credit before February 1 of each year. ~~If an~~  
22 ~~enrolled heating fuel provider refuses or fails to provide to a~~  
23 ~~customer the information required to determine the credit, or if~~  
24 ~~the claimant is not a customer of an enrolled heating fuel pro-~~  
25 ~~vider, a claimant may determine the credit provided in subsection~~  
26 ~~(1)(c)(ii) based on his or her own records.~~

1       (3) A credit claimed on a return that covers a period of  
2 less than 12 months shall be calculated based on subsection  
3 ~~-(1)(c)(i)-~~ (1)(C) and shall be reduced proportionately.

4       (4) If the allowable amount of the credit under this section  
5 exceeds the state income tax otherwise due for the tax year, the  
6 amount of credit not used as an offset against the state income  
7 tax that is due shall be remitted to the claimant, other than a  
8 claimant whose heating costs are included in his or her rent, in  
9 the form of an energy draft that states the name of the claimant  
10 and is issued by the department. For a claimant for whom, at the  
11 time of filing, the ~~department of social services~~ FAMILY INDE-  
12 PENDENCE AGENCY is making direct vendor payments to an enrolled  
13 heating fuel provider, the department shall send the energy draft  
14 directly to the claimant's enrolled heating fuel provider, as  
15 identified by the claimant. After July 31, a refundable credit  
16 for a prior tax year may be paid in the form of a negotiable  
17 warrant. The energy draft shall be negotiable only through the  
18 claimant's enrolled heating fuel provider upon remittance by the  
19 claimant.

20       (5) If, when a claimant remits an energy draft to the  
21 claimant's enrolled heating fuel provider, the amount of the  
22 energy draft is greater than the total of outstanding bills  
23 incurred by the claimant with the enrolled heating fuel provider,  
24 the claimant, by checking the appropriate box to be included on  
25 the energy draft, may request from the enrolled heating fuel pro-  
26 vider a payment equal to the amount of the energy draft less the  
27 amount of the outstanding bills. The enrolled heating fuel



1 provider shall issue the payment within 14 days after the  
2 claimant's request.

3       (6) If a claimant whose energy draft exceeds his or her out-  
4 standing bills does not request a payment from an enrolled heat-  
5 ing fuel provider under subsection (5), an energy draft remitted  
6 to an enrolled heating fuel provider shall be applied upon  
7 receipt to the claimant's designated account. The energy draft  
8 may be used to cover outstanding bills that the claimant has  
9 incurred with the enrolled heating fuel provider and to cover  
10 subsequent heating costs until the full amount of the energy  
11 draft is used or until 1 year after the date on which the energy  
12 draft is first applied to the claimant's designated account. If  
13 a credit amount remains from this energy draft after the 1-year  
14 period, or if prior to the end of the 1-year period a claimant is  
15 no longer a customer of the heating fuel provider, the heating  
16 fuel provider shall remit the remaining unused portion to the  
17 claimant in the form of a fully negotiable check within 14 days  
18 after the end of the 1-year period or within 14 days after termi-  
19 nation of service, whichever is sooner.

20       (7) A claimant who is no longer a resident of this state,  
21 who is not a customer of an enrolled heating fuel provider, or  
22 whose heating fuel provider refuses to accept an energy draft  
23 shall return the energy draft to the department and request the  
24 issuance of a negotiable warrant. A claimant may return an  
25 energy draft to the department and request issuance of a negotia-  
26 ble warrant if the energy draft is impractical because the  
27 claimant has already purchased his or her energy supply for the

1 year and does not have an outstanding obligation to an enrolled  
2 heating fuel provider. The department may honor that request if  
3 it agrees that the use of the energy draft is impractical. The  
4 department shall issue the warrant within 14 days after receiving  
5 the energy draft from the claimant.

6 (8) The enrolled heating fuel provider shall bill the  
7 department for credit amounts that have been applied to claimant  
8 accounts pursuant to subsection (6), and the department shall pay  
9 the bills within 14 days of receipt. The billing shall be accom-  
10 panied by the energy drafts for which reimbursement is claimed.

11 (9) A claimant whose heating fuel is provided by a utility  
12 regulated by the Michigan public service commission is protected  
13 against the discontinuance of his or her heating fuel service  
14 from the date of filing a claim for the credit under this section  
15 through the date of issuance of an energy draft and during a  
16 period beginning December 1 of the tax year for which the credit  
17 is claimed and ending March 31 of the following year if the  
18 claimant participates in the winter protection program set forth  
19 in R 460.2162(2) to (6) of the Michigan administrative code or if  
20 the utility accepts the claimant's energy draft. The acceptance  
21 of an energy draft by a utility is considered a request by the  
22 claimant for the winter protection program. The energy draft  
23 shall be coded by the department to denote claimants who are 65  
24 years of age or older. If the claimant is a claimant whose heat-  
25 ing cost is included in his or her rent payments, the amount of  
26 the claim not used as an offset against the state income tax,

1 after examination and review, shall be approved for payment,  
2 without interest, to the claimant.

3       (10) If an enrolled heating fuel provider does not issue a  
4 payment or a negotiable check within 14 days as provided in sub-  
5 section (5) or (6), beginning on the fifteenth day, the amount  
6 due to the claimant is increased by adding interest computed on  
7 the basis of the rate of interest prescribed for delayed refunds  
8 of excess tax payments in section 30(3) of ~~Act No. 122 of the~~  
9 ~~Public Acts of 1941, being section 205.30 of the Michigan~~  
10 ~~Compiled Laws~~ 1941 PA 122, MCL 205.30. The enrolled heating  
11 fuel provider shall pay the interest and shall not bill the  
12 interest to or be reimbursed for the interest by the department.

13       (11) Only the renter or lessee shall claim a credit on prop-  
14 erty that is rented or leased as a homestead. Only 1 credit may  
15 be claimed for a household. The credit under this section is in  
16 addition to other credits to which the claimant is entitled under  
17 this act. A person who is a full-time student at a school, com-  
18 munity college, or college or university and who is claimed as a  
19 dependent by another person is not eligible for the credit pro-  
20 vided by this section. A claimant who shares a homestead with  
21 other eligible claimants shall prorate the credit by the number  
22 of claimants sharing the homestead.

23       (12) A claimant who is eligible for the credit provided by  
24 this section shall be referred by the department to the appropri-  
25 ate state agency for determination of eligibility for home weath-  
26 erization assistance and shall accept weatherization assistance  
27 if eligible and if assistance is available. A heating fuel

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1 provider that is required by the Michigan public service  
2 commission to participate in the residential conservation serv-  
3 ices home energy analysis program shall annually contact each  
4 claimant to whom it provides heating fuel, and whose usage  
5 exceeds 200,000 cubic feet of natural gas or 18,000 kilowatt  
6 hours of electricity annually, and shall offer to provide a home  
7 energy analysis at no cost to the claimant. A heating fuel pro-  
8 vider that is not required to participate in the residential con-  
9 servation services program shall not be required to conduct a  
10 home energy analysis for its customers.

11 (13) If an enrolled heating fuel provider is regulated by  
12 the Michigan public service commission, the Michigan public serv-  
13 ice commission may use an enforcement method authorized by law or  
14 rule to enforce the requirements prescribed by this section on  
15 the enrolled heating fuel provider. If an enrolled heating fuel  
16 provider is not regulated by the Michigan public service commis-  
17 sion, the ~~department of social services~~ FAMILY INDEPENDENCE  
18 AGENCY may use an enforcement method authorized by law or rule to  
19 enforce the requirements prescribed by this section on the  
20 enrolled heating fuel provider.

21 (14) The department shall mail a home heating credit return  
22 to every person who received ~~aid to families with dependent~~  
23 ~~children, state family assistance, or state disability~~ assist-  
24 ance THROUGH FAMILY INDEPENDENCE PROGRAMS pursuant to the social  
25 welfare act, ~~Act No. 280 of the Public Acts of 1939, being sec-~~  
26 ~~tions 400.1 to 400.119b of the Michigan Compiled Laws~~ 1939  
27 PA 280, MCL 400.1 TO 400.119B, during the tax year.

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1       (15) The department shall complete a study by August 1 of  
2 1985, and of each subsequent year, of the actual heating costs of  
3 each claimant who received a credit from the department under  
4 this section for the immediately preceding tax year.

5       (16) The department may promulgate rules necessary to admin-  
6 ister this section pursuant to the administrative procedures act  
7 of 1969, ~~Act No. 306 of the Public Acts of 1969, being sections~~  
8 ~~24.201 to 24.328 of the Michigan Compiled Laws~~ 1969 PA 306,  
9 MCL 24.201 TO 24.328.

10       (17) The department shall provide a simplified procedure for  
11 claiming the credit under this section for claimants for whom, at  
12 the time of filing, the ~~department of social services~~ FAMILY  
13 INDEPENDENCE AGENCY is making direct vendor payments to an  
14 enrolled heating fuel provider.

15       (18) For the 1995 tax year, the credit under this section is  
16 allowed only if there has been a federal appropriation for fed-  
17 eral fiscal year 1995-96 of the total amount of federal low  
18 income home heating energy assistance block grant funds and if  
19 the federal low income home heating energy assistance block grant  
20 allotment for this state is at least \$25,400,000.00. If the fed-  
21 eral low income home heating energy assistance block grant allot-  
22 ment for this state is less than \$75,400,000.00, each individual  
23 credit claimed under this section shall be reduced by multiplying  
24 the credit amount by a fraction the numerator of which is  
25 Michigan's 1995-96 fiscal year federal low income home heating  
26 energy assistance block grant allotment minus \$400,000.00 and the  
27 denominator of which is \$75,000,000.00.

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1       (19) For the 1996 tax year through the ~~2000~~ 2004 tax year,  
2 the credit under this section is allowed only if there has been a  
3 federal appropriation for the federal fiscal year beginning in  
4 the tax year of the total amount of federal low income home  
5 energy assistance program block grant funds and if the amount  
6 available for the home heating credit is not less than  
7 \$20,000,000.00. If the amount available for the home heating  
8 credit is less than the full home heating credit amount, each  
9 individual credit claimed under this section shall be reduced by  
10 multiplying the credit amount by a fraction, the numerator of  
11 which is the amount available for the home heating credit and the  
12 denominator of which is the full home heating credit amount. As  
13 used in this subsection, "amount available for the home heating  
14 credit" means the sum of the federal low income home energy  
15 assistance program block grant allotment for this state for the  
16 federal fiscal year beginning in the tax year and the amount as  
17 certified by the director of the family independence agency car-  
18 ried forward from the immediately preceding fiscal year for the  
19 low income home energy assistance program block grant minus the  
20 sum of the amount certified by the director of the family inde-  
21 pendence agency for administration of the low income home energy  
22 assistance program block grant and the amount certified by the  
23 director of the family independence agency for crisis assistance  
24 programs. The amounts under this subsection that require certi-  
25 fication by the director of the family independence agency or by  
26 the state treasurer and the director of the department of  
27 management and budget shall be certified on or before December 30

1 of the tax year for the 1996 tax year, and on or before November  
2 1 of the tax year for the 1997 through ~~2000~~ 2004 tax years. As  
3 used in this subsection, "full home heating credit amount" means  
4 \$62,000,000.00 for the 1996 tax year and for the 1997 through  
5 ~~2000~~ 2004 tax years the amount certified by the state treasurer  
6 and the director of the department of management and budget to be  
7 the estimated amount of the credits that would have been provided  
8 under this section for the tax year if no reduction as provided  
9 in this subsection were made for that tax year.

10 (20) For tax years after the 1994 tax year, a claimant who  
11 claims a credit under this section shall not report the credit  
12 amount on the claimant's income tax return filed under this act  
13 as an offset against the tax imposed by this act, but shall claim  
14 the credit on a separate form prescribed by the department. For  
15 tax years after the 1995 tax year, a credit claimed under this  
16 section shall not be allowed unless the claim for the credit is  
17 filed with the department on or before the September 30 immedi-  
18 ately following the tax year for which the credit is claimed.

19 (21) THE PERCENTAGE OF HOUSEHOLD INCOME USED FOR THE CALCU-  
20 LATION OF A CREDIT UNDER SUBSECTION (1)(C)(iii) SHALL BE DETER-  
21 MINED EACH YEAR AND SHALL BE CALCULATED AS FOLLOWS:

22 (A) DETERMINE WEIGHTED TOTAL PRICE FOR NATURAL GAS FOR THE  
23 TAX YEAR BY MULTIPLYING THE PRICE FOR NATURAL GAS CHARGED TO ITS  
24 RESIDENTIAL CUSTOMERS BY EACH NATURAL GAS PROVIDER IN THIS STATE  
25 BY THAT NATURAL GAS PROVIDER'S MARKET SHARE. THE PRICE FOR NATU-  
26 RAL GAS FOR THE TAX YEAR SHALL BE DETERMINED BY THE DEPARTMENT BY

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1 TAKING THE AVERAGE PRICE FOR NATURAL GAS ON FEBRUARY 1 AND  
2 NOVEMBER 1 OF THE CALENDAR YEAR IN WHICH THE TAX YEAR BEGINS.

3 (B) ADD ALL OF THE AMOUNTS DETERMINED UNDER SUBDIVISION  
4 (A).

5 (C) USE THE FOLLOWING PERCENTAGE FOR THE FOLLOWING AMOUNT AS  
6 DETERMINED UNDER SUBDIVISION (B):

7 (i) IF THE WEIGHTED TOTAL PRICE IS LESS THAN \$3.26, 3.50%.

8 (ii) IF THE WEIGHTED TOTAL PRICE IS \$3.26 OR MORE BUT LESS  
9 THAN \$3.51, 3.55%.

10 (iii) IF THE WEIGHTED TOTAL PRICE IS \$3.51 OR MORE BUT LESS  
11 THAN \$4.26, 3.60%.

12 (iv) IF THE WEIGHTED TOTAL PRICE IS \$4.26 OR MORE BUT LESS  
13 THAN \$4.51, 3.65%.

14 (v) IF THE WEIGHTED TOTAL PRICE IS \$4.50 OR MORE BUT LESS  
15 THAN \$5.26, 3.70%.

16 (vi) IF THE WEIGHTED TOTAL PRICE IS \$5.26 OR MORE, 3.80%.

17 (22) NO PORTION OF THE CREDIT ALLOWED UNDER THIS SECTION  
18 SHALL BE USED TO PAY ANY DELINQUENT TAX LIABILITY OF THE CLAIMANT  
19 OR ANY ARREARAGE OR OTHER DEBT OF THE CLAIMANT.

20 (23) ~~-(21)-~~ As used in this section:

21 (a) "Claimant whose heating costs are included in his or her  
22 rent" means a claimant whose rent includes the cost of heat at  
23 the time the claim for the credit under this section is filed.

24 (b) "Enrolled heating fuel provider" means a heating fuel  
25 provider that is enrolled with the ~~department of social~~  
26 ~~services~~ FAMILY INDEPENDENCE AGENCY as a heating fuel provider.



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1       (c) "Heating fuel provider" means an individual or entity  
2 that provides a claimant with heating fuel or electricity for  
3 heating purposes.