

**SUBSTITUTE FOR  
HOUSE BILL NO. 6069**

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 512 (MCL 206.512), as amended by 1996  
PA 484.

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

1       Sec. 512. (1) "Paraplegic, hemiplegic, or quadriplegic"  
2 means an individual, or either 1 of 2 persons filing a joint tax  
3 return under this act, who is a paraplegic, hemiplegic, or quad-  
4 riplegic at the end of the tax year.  
5       (2) "Property taxes" means general ad valorem taxes due and  
6 payable for periods after December 31, 1972, levied on a home-  
7 stead within this state including property tax administration  
8 fees ~~—, but~~ AND FOR PURPOSES OF THIS CHAPTER INCLUDES SPECIAL  
9 ASSESSMENTS LEVIED FOR POLICE, FIRE, AND ADVANCED LIFE SUPPORT,  
10 BUT, EXCEPT AS OTHERWISE PROVIDED IN THIS SUBSECTION, does not

**HB6069, As Passed House, November 13, 2002**

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1 include penalties, interest, or OTHER special assessments unless  
2 assessed in the entire city, village, or township, LEVIED and  
3 based on state equalized valuation or taxable value.

4 (3) "Qualified person" means a claimant and any person, dom-  
5 icated in Michigan, who can be claimed as a dependent under the  
6 internal revenue code and who does not file a claim under this  
7 act for the same tax year. The term does not include the addi-  
8 tional exemptions allowed for age or blindness.

9 (4) "Renter" means a person who rents or leases a  
10 homestead.