

HOUSE BILL No. 4045

January 25, 2001, Introduced by Rep. Bovin and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 269.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 269. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2000, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY
3 THIS ACT EQUAL TO THE 50% OF THE COST PAID BY THE TAXPAYER, NOT
4 TO EXCEED \$5,000.00, FOR QUALIFIED RENOVATIONS MADE TO THE HOME
5 OF THE TAXPAYER IF THE TAXPAYER IS EITHER OF THE FOLLOWING:

6 (A) A SENIOR CITIZEN OR PERSON WITH A DISABILITY WHO MAKES
7 RENOVATIONS TO HIS OR HER OWN HOME.

8 (B) A TAXPAYER, OTHER THAN A TAXPAYER DESCRIBED IN SUBDIVI-
9 SION (A), IF A SENIOR CITIZEN OR PERSON WITH A DISABILITY LIVES
10 IN THE HOME OF THE TAXPAYER WHO MAKES THE QUALIFIED RENOVATIONS.

1 (2) THE CREDIT ALLOWED UNDER THIS SECTION SHALL BE TAKEN
2 ONLY IN THE YEAR IN WHICH ALL QUALIFIED RENOVATIONS FOR WHICH A
3 CREDIT UNDER THIS SECTION WILL BE CLAIMED ARE COMPLETED AND SHALL
4 BE CLAIMED FOR ONLY 1 TAX YEAR FOR QUALIFIED RENOVATIONS MADE BY
5 OR ON BEHALF OF ANY 1 SENIOR CITIZEN OR PERSON WITH A
6 DISABILITY.

7 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
8 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THE AMOUNT BY WHICH
9 THE CREDIT EXCEEDS THE TAXPAYER'S TAX LIABILITY SHALL BE
10 REFUNDED.

11 (4) AS USED IN THIS SECTION:

12 (A) "HOME" MEANS A HOMESTEAD EXEMPT UNDER SECTION 7CC OF THE
13 GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.7CC.

14 (B) "QUALIFIED RENOVATIONS" MEANS RENOVATIONS, ADDITIONS, OR
15 OTHER CONSTRUCTION MADE TO A HOME THAT ARE ANY OF THE FOLLOWING:

16 (i) CHANGES TO ACCOMMODATE THE PHYSICAL NEEDS OF A SENIOR
17 CITIZEN OR PERSON WITH A DISABILITY, INCLUDING, BUT NOT LIMITED
18 TO, BATH BARS, RAMPS, DOOR WIDENING, ACCESS CHANGES, AND REFIT-
19 TING OF FIXTURES.

20 (ii) ADDITION OF A ROOM.

21 (iii) ANY CHANGE TO THE HOME THAT IS MADE TO MEET LOCAL OR
22 STATE BUILDING CODES, ORDINANCES, STATUTES, OR RULES THAT REGU-
23 LATE HOUSING FOR PERSONS WITH DISABILITIES.

24 (iv) SAFETY FEATURES.

25 (C) "PERSON WITH A DISABILITY" MEANS THAT TERM AS DEFINED IN
26 SECTION 103 OF THE PERSONS WITH DISABILITIES CIVIL RIGHTS ACT,
27 1976 PA 220, MCL 37.1103.

1 (D) "SENIOR CITIZEN" MEANS A PERSON WHO IS 65 YEARS OF AGE
2 OR OLDER.