

HOUSE BILL No. 4078

January 31, 2001, Introduced by Reps. Shackleton, Gosselin, Bishop, Middaugh, Ruth Johnson, Kowall, Toy, Allen, Raczkowski, Mead, Mortimer, Garcia, Bovin, Meyer and Pappageorge 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 EQUAL TO \$250.00 AGAINST THE
3 TAX IMPOSED BY THIS ACT IF THE TAXPAYER PERMITS A SNOWMOBILE
4 TRAIL THAT IS DESIGNATED BY THE DEPARTMENT OF NATURAL RESOURCES
5 UNDER PART 821 OF THE NATURAL RESOURCES AND ENVIRONMENTAL PROTEC-
6 TION ACT, 1994 PA 451, MCL 324.82101 TO 324.82160, TO CROSS PROP-
7 ERTY OWNED BY THE TAXPAYER.

8 (2) THE TAXPAYER IS NOT ENTITLED TO A CREDIT UNDER THIS SEC-
9 TION UNLESS THE TAXPAYER HAS ENTERED INTO AN EASEMENT, LEASE,
10 PERMIT, OR OTHER APPROPRIATE AGREEMENT PROVIDING FOR PUBLIC
11 ACCESS TO THE TRAIL PERMITTED UNDER SUBSECTION (1).

1 (3) IF THE AMOUNT OF THE CREDIT ALLOWED BY THIS SECTION
2 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT
3 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE
4 REFUNDED.