

# HOUSE BILL No. 5037

July 12, 2001, Introduced by Reps. Ruth Johnson, Gilbert, Faunce, Hager, Kolb and Hansen and referred to the Committee on Land Use and Environment.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 270.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 270. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2 2000, A TAXPAYER WHO PURCHASES AND INSTALLS AN APPROVED WATER  
3 TREATMENT DEVICE MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY  
4 THIS ACT FOR THE COST OF PURCHASING AND INSTALLING THAT APPROVED  
5 WATER TREATMENT DEVICE, NOT TO EXCEED \$100.00 PER RESIDENCE, IF  
6 ALL OF THE FOLLOWING CONDITIONS ARE MET:  
7        (A) THE TAXPAYER HAS HAD THE WATER IN THE RESIDENCE TESTED  
8 BY THE DEPARTMENT OF ENVIRONMENTAL QUALITY OR A PRIVATE TESTING  
9 FACILITY APPROVED BY THE DEPARTMENT OF ENVIRONMENTAL QUALITY.

1 (B) THE WATER IS FOUND TO CONTAIN A CONTAMINANT IN EXCESS OF  
2 THE RECOMMENDED FEDERAL ENVIRONMENTAL PROTECTION AGENCY MAXIMUM  
3 CONTAMINANT LEVEL FOR THAT CONTAMINANT.

4 (C) THE WATER TREATMENT DEVICE FOR WHICH A CREDIT UNDER THIS  
5 SECTION IS CLAIMED IS CERTIFIED AND APPROVED FOR THE REMOVAL OF  
6 THE CONTAMINANT IDENTIFIED UNDER SUBDIVISIONS (A) AND (B).

7 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION  
8 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT  
9 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE  
10 REFUNDED.

11 (3) AS USED IN THIS SECTION:

12 (A) "APPROVED WATER TREATMENT DEVICE" MEANS A WATER TREAT-  
13 MENT DEVICE CERTIFIED BY AN INDEPENDENT NONPROFIT ORGANIZATION  
14 THAT DEVELOPS NATIONAL STANDARDS AND CONDUCTS CONFORMITY ASSESS-  
15 MENTS TO PROTECT PUBLIC HEALTH, SAFETY, AND THE ENVIRONMENT AND  
16 THAT CERTIFIES WATER TREATMENT DEVICES USING STANDARDS DEVELOPED  
17 BY THE NATIONAL SANITATION FOUNDATION IN ACCORDANCE WITH THE  
18 AMERICAN NATIONAL STANDARDS INSTITUTE.

19 (B) "WATER TREATMENT DEVICE" MEANS A DEVICE THAT REMOVES  
20 CONTAMINANTS FROM DRINKING WATER USING MECHANICAL FILTRATION,  
21 ABSORPTION, ADSORPTION, DISTILLATION, ION EXCHANGE, DISINFECTION,  
22 OR REVERSE OSMOSIS.