

HOUSE BILL No. 6497

November 7, 2002, Introduced by Reps. Bishop, Raczkowski, Voorhees, Allen, Vander Roest, Cameron Brown and Gosselin 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 270.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

HOUSE BILL No. 6497

1 SEC. 270. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2002, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY
3 THIS ACT EQUAL TO THE APPLICABLE PRO RATA AMOUNT DETERMINED UNDER
4 SECTION 811(3) OF THE MICHIGAN VEHICLE CODE, 1949 PA 300,
5 MCL 257.811, IF THE TAXPAYER OR DEPENDENT OF THE TAXPAYER WHO IS
6 A STUDENT WHO LIVES IN A LOCAL SCHOOL DISTRICT THAT DOES NOT
7 OFFER A DRIVER EDUCATION COURSE PARTICIPATED IN AND COMPLETED A
8 DRIVER EDUCATION COURSE IN THE TAX YEAR IN EITHER OF THE FOLLOW-
9 ING CIRCUMSTANCES AND RECEIVED A CERTIFICATE UNDER SECTION 811(3)
10 OF THE MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.811, FROM THE
11 LOCAL SCHOOL DISTRICT IN WHICH THE STUDENT IS ENROLLED:

1 (A) THE STUDENT PARTICIPATED IN AN APPROVED DRIVER EDUCATION
2 COURSE AT A LOCAL SCHOOL DISTRICT OF HIS OR HER CHOICE OTHER THAN
3 HIS OR HER LOCAL SCHOOL DISTRICT.

4 (B) IF THE STUDENT PARTICIPATED IN A DRIVER EDUCATION COURSE
5 AT A LICENSED DRIVER TRAINING SCHOOL, IF THE CONDITIONS UNDER
6 SECTION 811(3)(B) OF THE MICHIGAN VEHICLE CODE, 1949 PA 300,
7 MCL 257.811, ARE MET.

8 (2) THE TAXPAYER SHALL ATTACH THE CERTIFICATE RECEIVED PUR-
9 SUANT TO SECTION 811(3) OF THE MICHIGAN VEHICLE CODE, 1949
10 PA 300, MCL 257.811, TO THE ANNUAL RETURN REQUIRED BY THIS ACT ON
11 WHICH THE TAXPAYER CLAIMS THE CREDIT UNDER THIS SECTION. A TAX-
12 PAYER SHALL NOT CLAIM A CREDIT UNDER THIS SECTION IF THE TAXPAYER
13 RECEIVES THE PRO RATA AMOUNT DETERMINED UNDER SECTION 811(3) OF
14 THE MICHIGAN VEHICLE CODE 1949 PA 300, MCL 257.811, FROM A SCHOOL
15 DISTRICT OR LICENSED DRIVER TRAINING SCHOOL OR OTHERWISE REDEEMS
16 THE CERTIFICATE ISSUED PURSUANT TO SECTION 811(3) OF THE MICHIGAN
17 VEHICLE CODE, 1949 PA 300, MCL 257.811, FOR VALUE FROM ANY
18 SOURCE.

19 (3) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
20 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT
21 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE
22 REFUNDED.