

**TAX CREDIT FOR TRANSPORTING
OWN CHILDREN TO SCHOOL**

House Bill 4964
Sponsor: Rep. Howard Walker
Committee: Tax Policy

Complete to 8-21-03

A SUMMARY OF HOUSE BILL 4964 AS INTRODUCED 7-16-03

The bill would amend the Income Tax Act to provide a taxpayer with a nonrefundable credit equal to the costs of providing transportation to and from school for his or her children. Transportation costs would be limited to two round trips between the taxpayer's home and the child's school each school day for a maximum of 180 days per school year, and would not include any transportation cost that is related to any school activity for which the school provides transportation to students or makes transportation available to students.

The terms "school" would refer to a public school, public school academy or charter school, intermediate school district, or a private K-12 school in the state.

MCL 206.270

House Bill 4964 (8-21-03)

Analyst: M. Wolf

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.