

SUBSTITUTE FOR
HOUSE BILL NO. 4008

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 512 (MCL 206.512), as amended by 1996 PA
484.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 512. (1) "Paraplegic, hemiplegic, or quadriplegic"
2 means an individual, or either 1 of 2 persons filing a joint tax
3 return under this act, who is a paraplegic, hemiplegic, or
4 quadriplegic at the end of the tax year.
5 (2) "Property taxes" means general ad valorem taxes due and
6 payable for periods after December 31, 1972, levied on a
7 homestead within this state including property tax administration
8 fees, but does not include penalties, interest, or special
9 assessments unless ~~assessed in the entire city, village, or~~
10 ~~township, and based on state equalized valuation or taxable~~

1 ~~value.~~ the special assessment is levied using a uniform millage
2 rate on all real property not exempt by state law from the levy
3 of the special assessment and complies with 1 of the following:

4 (a) The special assessment is levied in the entire city,
5 village, or township and is levied and based on state equalized
6 valuation or taxable value.

7 (b) For the 2003 tax year and each tax year after the 2003
8 tax year, the special assessment is for police, fire, or advanced
9 life support, is levied in the entire township excluding all or a
10 portion of a village within the township, and is levied and based
11 on state equalized valuation or taxable value.

12 (3) "Qualified person" means a claimant and any person,
13 domiciled in Michigan, who can be claimed as a dependent under
14 the internal revenue code and who does not file a claim under
15 this act for the same tax year. The term does not include the
16 additional exemptions allowed for age or blindness.

17 (4) "Renter" means a person who rents or leases a homestead.