

SUBSTITUTE FOR
HOUSE BILL NO. 4261

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 272.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 272. (1) For tax years that begin after December 31,
2 2004, a taxpayer who is 1 of the following may claim a credit not
3 to exceed \$100.00 for 1 taxpayer who qualifies under this section
4 or \$200.00 if both taxpayers qualify under this section and they
5 file a joint return for the tax year that is equal to 50% of the
6 cost paid by the taxpayer in the tax year for classroom
7 supplies:
- 8 (a) A teacher employed by a secondary school for which the
9 classroom supplies were purchased.
- 10 (b) An administrator employed full-time by a secondary school
11 for which the classroom supplies were purchased.

1 (2) If the credit allowed under this section exceeds the tax
2 liability of the taxpayer for the tax year, that portion that
3 exceeds the tax liability shall not be refunded.

4 (3) As used in this section:

5 (a) "Classroom supplies" means that term as defined in
6 section 269.

7 (b) "School" means a public school, public school academy, or
8 state approved nonpublic school as those terms are defined in
9 sections 5 and 6 of the revised school code, 1976 PA 451, MCL
10 380.5 and 380.6.

11 Enacting section 1. This amendatory act does not take
12 effect unless House Bill No. 4525 of the 92nd Legislature is
13 enacted into law.