

SUBSTITUTE FOR
HOUSE BILL NO. 4525

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 269.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 269. (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 an elementary school or
9 intermediate school district for which the classroom supplies
10 were purchased.

11 (b) An administrator employed full-time by an elementary

1 school or intermediate school district for which the classroom
2 supplies were purchased.

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

6 (3) As used in this section:

7 (a) "Classroom supplies" means any of the following used for
8 educational purposes that directly relate to classroom coursework
9 taught by the taxpayer if the taxpayer is a teacher or offered by
10 the public school, public school academy, or intermediate school
11 district if the taxpayer is an administrator:

12 (i) Books for teacher or student use, books on tape, or
13 videotapes.

14 (ii) Computer programs.

15 (iii) Equipment, including, but not limited to, tape
16 recorders, headphones, science equipment, and lab equipment.

17 (iv) Art supplies.

18 (v) Classroom decorative materials.

19 (vi) Food and other supplies or materials for experiments or
20 projects carried out in the classroom.

21 (vii) Prizes, awards, or rewards.

22 (viii) Other supplies or materials similar to those listed in
23 this subdivision.

24 (b) "School" means a public school, public school academy, or
25 state approved nonpublic school as those terms are defined in
26 sections 5 and 6 of the revised school code, 1976 PA 451, MCL
27 380.5 and 380.6.

1 Enacting section 1. This amendatory act does not take
2 effect unless House Bill No. 4261 of the 92nd Legislature is
3 enacted into law.