

SUBSTITUTE FOR

SENATE BILL NO. 23

(As amended June 3, 2003)

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, **for tax years before the 2003 tax**
6 **year,** general ad valorem taxes due and payable, ~~for periods~~
7 ~~after December 31, 1972,~~ levied on a homestead within this state
8 including property tax administration fees, but does not include
9 penalties, interest, or special assessments unless assessed in
10 the entire city, village, or township, **<levied using a uniform millage**
rate on all real property not exempt by state law from the levy of the
special assessment, and> levied and based on state

1 equalized valuation or taxable value.

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

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

8 Enacting section 1. This amendatory act does not take
9 effect unless House Bill No. 4008 of the 92nd Legislature is
10 enacted into law.