

HOUSE BILL No. 4443

March 25, 2003, Introduced by Reps. Kooiman, Milosch, LaJoy, Vander Veen, Stahl, Brandenburg, Nofs, Voorhees, Amos, Acciavatti and Huizenga and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 270.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 270. (1) For tax years that begin after December 31,
2 2002, a taxpayer may claim a credit against the tax imposed by
3 this act equal to 25% of the cost of lead abatement to the
4 taxpayer's homestead or to residential rental property owned by
5 the taxpayer.

6 (2) If the amount of the credit exceeds the tax liability of
7 the taxpayer for the tax year, that portion of the credit that
8 exceeds the tax liability shall be refunded.

9 (3) As used in this section:

10 (a) "Homestead" means that term as defined in section 7dd of
11 the general property tax act, 1893 PA 206, MCL 211.7dd.

1 (b) "Lead abatement" means, except as otherwise provided in
2 this subsection, a measure or set of measures designed to
3 permanently eliminate lead-based paint hazards by the removal of
4 lead-based paint and lead-contaminated dust, the permanent
5 enclosure or encapsulation of lead-based paint, the replacement
6 of lead-painted surfaces or fixtures, the removal or covering of
7 lead-contaminated soil, and all preparation, cleanup, disposal,
8 and postabatement clearance testing activities associated with
9 these measures. Abatement does not include either of the
10 following:

11 (i) Renovation, remodeling, landscaping, or other activity,
12 if the activity is not designed to permanently eliminate
13 lead-based paint hazards, but is instead designed to repair,
14 restore, or remodel a structure even though the activity may
15 incidentally result in a reduction or elimination of a lead-based
16 paint hazard.

17 (ii) An interim control, operation, or maintenance activity,
18 or other measure or activity designed to temporarily, but not
19 permanently, reduce a lead-based paint hazard.

20 (c) "Lead-based paint" means paint or other surface coatings
21 that contain lead equal to or in excess of 1.0 milligram per
22 square centimeter or more than 0.5% by weight.

23 (d) "Lead-contaminated dust" means surface dust in a
24 residential dwelling or child occupied facility that contains an
25 area or mass concentration of lead at or in excess of levels
26 identified by the environmental protection agency pursuant to
27 section 403 of title IV of the toxic substance control act,

1 Public Law 94-469, 15 U.S.C. 2683, or as otherwise defined by
2 rule.