

HOUSE BILL No. 5126

October 2, 2003, Introduced by Reps. Kooiman, Hoogendyk, Nofs, Robertson, Sak, Voorhees, Huizenga, Murphy, Brandenburg, Vander Veen, LaJoy, Mortimer, Stahl and Pastor and referred to the Committee on Tax Policy.

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 37e.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 37e. (1) For tax years that begin after December 31,
2 2003, a taxpayer may claim a credit against the tax imposed by
3 this act equal to 25% of the cost of lead abatement to a
4 residential dwelling in this state owned by the taxpayer.

5 (2) If the credit allowed under this section for the tax
6 year and any unused carryforward of the credit allowed under this
7 section exceed the tax liability of the taxpayer for the tax
8 year, the excess shall not be refunded but may be carried forward
9 as an offset to the tax liability in subsequent tax years for 10
10 tax years or until the excess credit is used up, whichever occurs
11 first.

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(3) As used in this section:

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

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

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

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

(c) "Lead-contaminated dust" means surface dust in a residential dwelling or child occupied facility that contains an area or mass concentration of lead at or in excess of levels identified by the environmental protection agency pursuant to

1 section 403 of title IV of the toxic substance control act,
2 Public Law 94-469, 15 U.S.C. 2683, or as otherwise defined by
3 rule.

4 (d) "Multifamily dwelling" means a structure that contains
5 more than 1 separate residential dwelling unit and that is used
6 or occupied, or intended to be used or occupied, in whole or in
7 part, as the home or residence of 1 or more persons.

8 (e) "Residential dwelling" means a detached single family
9 dwelling unit, a single family dwelling unit in a structure that
10 contains more than 1 separate residential dwelling unit used or
11 occupied, in whole or in part, as the home or residence of 1 or
12 more persons, or a multifamily dwelling.