

# HOUSE BILL No. 5411

January 21, 2004, Introduced by Rep. Gielegem 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 the 50% of the cost paid by the taxpayer, not  
4 to exceed \$5,000.00, for qualified renovations made to the home  
5 of the taxpayer if the taxpayer is either of the following:

6       (a) A senior citizen or person with a disability who makes  
7 renovations to his or her own home.

8       (b) A taxpayer, other than a taxpayer described in  
9 subdivision (a), if a senior citizen or person with a disability  
10 lives in the home of the taxpayer who makes the qualified  
11 renovations.

1       (2) The credit allowed under this section shall be taken only  
2 in the year in which all qualified renovations for which a credit  
3 under this section will be claimed are completed and shall be  
4 claimed for only 1 tax year for qualified renovations made by or  
5 on behalf of any 1 senior citizen or person with a disability.

6       (3) If the credit allowed under this section exceeds the tax  
7 liability of the taxpayer for the tax year, the amount by which  
8 the credit exceeds the taxpayer's tax liability shall be  
9 refunded.

10       (4) As used in this section:

11       (a) "Home" means a homestead exempt under section 7cc of the  
12 general property tax act, 1893 PA 206, MCL 211.7cc.

13       (b) "Qualified renovations" means renovations, additions, or  
14 other construction made to a home that are any of the following:

15       (i) Changes to accommodate the physical needs of a senior  
16 citizen or person with a disability, including, but not limited  
17 to, bath bars, ramps, door widening, access changes, and  
18 refitting of fixtures.

19       (ii) Addition of a room.

20       (iii) Any change to the home that is made to meet local or  
21 state building codes, ordinances, statutes, or rules that  
22 regulate housing for persons with disabilities.

23       (iv) Safety features.

24       (c) "Person with a disability" means that term as defined in  
25 section 103 of the persons with disabilities civil rights act,  
26 1976 PA 220, MCL 37.1103.

27       (d) "Senior citizen" means a person who is 65 years of age or

1 older on the last day of the tax year in which the credit under  
2 this section is claimed.