

SENATE BILL No. 23

January 21, 2003, Introduced by Senators SANBORN, GILBERT, GOSCHKA and CROPSEY
and referred to the Committee on Finance.

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 general ad valorem taxes due and
6 payable for periods after December 31, 1972, levied on a
7 homestead within this state, including property tax
8 administration fees ~~—, but—~~ **and for purposes of this chapter**
9 **including special assessments levied for police, fire, and**
10 **advanced life support, but, except as otherwise provided in this**

1 **subsection,** does not include penalties, interest, or special
2 assessments unless assessed in the entire city, village, or
3 township, and based on state equalized valuation or taxable
4 value.

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

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