

SENATE BILL No. 844

November 13, 2003, Introduced by Senators GARCIA, CROPSEY, VAN WOERKOM,
HARDIMAN, McMANUS, BIRKHOLZ, STAMAS, BROWN, JELINEK and GOSCHKA
and referred to the Committee on Judiciary.

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 who is a farmer may claim a credit against the
3 tax imposed by this act equal to the amount the taxpayer paid in
4 the tax year for the purchase and installation of a security
5 system or security measures that comply with the anhydrous
6 ammonia safety and security practices established by the
7 commission on agriculture that prevent the theft of anhydrous
8 ammonia if the taxpayer is an end user of the anhydrous ammonia.

9 (2) If the amount of the credit allowed under this section
10 exceeds the tax liability of the taxpayer for the tax year, that
11 portion of the credit that exceeds the tax liability shall not be

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1 refunded.

2 (3) As used in this section:

3 (a) "Anhydrous ammonia" means an inorganic compound that does
4 not contain water and consists of 1 nitrogen atom and 3 hydrogen
5 atoms.

6 (b) "Anhydrous ammonia safety and security practices" means
7 the anhydrous ammonia safety and security practices established
8 by the commission of agriculture pursuant to the anhydrous
9 ammonia security act.

10 (c) "End user" means the person actually using anhydrous
11 ammonia for a legal purpose.