

# SENATE BILL No. 962

February 10, 2004, Introduced by Senators CROPSEY, GOSCHKA, KUIPERS, GARCIA, BIRKHOLZ, HARDIMAN, ALLEN, McMANUS and BISHOP and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 269.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 269. (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 cost paid during the tax year for a  
4 qualifying marriage preservation program or \$50.00, whichever is  
5 less.

6       (2) If the credit allowed under this section exceeds the tax  
7 liability of the taxpayer for the tax year, that portion of the  
8 credit that exceeds the tax liability shall not be refunded.

9       (3) As used in this section, "qualifying marriage  
10 preservation program" means a qualifying marriage preservation  
11 program provided for in and meeting the criteria as set forth in

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1 section 12 of 1887 PA 128, MCL 551.112.

2 Enacting section 1. This amendatory act does not take  
3 effect unless or House Bill No. 5469  
4 of the 92nd Legislature is enacted into  
5 law.