

HOUSE BILL No. 4010

January 27, 2005, Introduced by Rep. Accavitti 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 272.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 272. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2004, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS
3 ACT EQUAL TO 25% OF THE TAXPAYER'S JOB SKILLS TRAINING PROGRAM
4 EXPENSES PAID IN THE TAX YEAR OR \$250.00, WHICHEVER IS LESS.

5 (2) IF A HUSBAND AND WIFE FILE A JOINT RETURN, EACH SPOUSE MAY
6 CLAIM UP TO THE MAXIMUM CREDIT AMOUNT FOR HIS OR HER OWN JOB SKILLS
7 TRAINING PROGRAM EXPENSES.

8 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
9 LIABILITY OF THE TAXPAYER UNDER THIS ACT FOR THE TAX YEAR, THAT
10 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE

1 REFUNDED.

2 (4) A TAXPAYER THAT CLAIMS A CREDIT UNDER THIS SECTION SHALL
3 SUBMIT PROOF OF THE FOLLOWING WITH ITS ANNUAL RETURN REQUIRED UNDER
4 THIS ACT ON WHICH THE CREDIT IS CLAIMED:

5 (A) THE EXPENDITURES USED TO CALCULATE THE CREDIT UNDER THIS
6 SECTION.

7 (B) THE EXPENDITURES WERE FOR CERTIFIED JOB SKILLS TRAINING
8 PROGRAMS AND RELATED TO THE TAXPAYER'S CAREER FIELD OR JOB
9 CLASSIFICATION AS DETERMINED BY THE DEPARTMENT OF LABOR AND
10 ECONOMIC GROWTH.

11 (C) ANY OTHER INFORMATION THE DEPARTMENT CONSIDERS NECESSARY.

12 (5) AS USED IN THIS SECTION, "JOB SKILLS TRAINING PROGRAM"
13 MEANS A JOB SKILLS TRAINING PROGRAM CERTIFIED BY THE DEPARTMENT OF
14 LABOR AND ECONOMIC GROWTH UNDER THE JOB SKILLS TRAINING PROGRAM
15 CERTIFICATION ACT DESIGNED TO DO ALL OF THE FOLLOWING:

16 (A) DEVELOP, ENHANCE, OR UPGRADE BASIC WORKFORCE SKILLS OF AN
17 EMPLOYEE INCLUDING LITERACY, COMMUNICATION SKILLS, COMPUTATIONAL
18 SKILLS, AND OTHER TRANSFERABLE WORKFORCE SKILLS.

19 (B) DEVELOP, ENHANCE, OR UPGRADE ADVANCED, SPECIALIZED, OR
20 INDUSTRY SPECIFIC SKILLS OF AN EMPLOYEE THAT ARE DIRECTLY RELATED
21 TO THE EMPLOYEE'S JOB OR CAREER.

22 Enacting section 1. This amendatory act does not take effect
23 unless all of the following bills of the 93rd Legislature are
24 enacted into law:

25 (a) Senate Bill No.____ or House Bill No. 4009(request no.
26 00655'05).

27 (b) Senate Bill No.____ or House Bill No. 4011(request no.

1 00657'05).