

HOUSE BILL No. 5478

December 1, 2005, Introduced by Reps. Accavitti, Wojno, Byrnes, Vagnozzi, Acciavatti, Palsrok, Condino, Lipsey, Gleason, Nofs, Mayes, Polidori, Gosselin, Farrah, Miller, Dillon, Hune, Hopgood, Pearce, Stahl, Proos, Alma Smith, Donigan, Byrum, Gonzales, Angerer, Gillard and Brown 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 275.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 275. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2005, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS
3 ACT EQUAL TO THE COST PAID IN THE TAX YEAR TO PURCHASE A HEARING
4 AID FOR THE TAXPAYER, THE TAXPAYER'S SPOUSE, OR A DEPENDENT OF THE
5 TAXPAYER.

6 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
7 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT
8 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE
9 REFUNDED.

1 (3) AS USED IN THIS SECTION:

2 (A) "DEPENDENT" MEANS AN INDIVIDUAL FOR WHOM THE TAXPAYER
3 CLAIMS AN EXEMPTION UNDER SECTION 30(2) FOR THE SAME YEAR FOR WHICH
4 THE CREDIT UNDER THIS SECTION IS CLAIMED.

5 (B) "HEARING AID" MEANS THAT TERM AS DEFINED IN SECTION 1301
6 OF THE OCCUPATIONAL CODE, 1980 PA 299, MCL 339.1301.