

# HOUSE BILL No. 5691

February 16, 2006, Introduced by Reps. Farhat, Nofs, Schuitmaker, LaJoy, Stewart, David Law, Accavitti, Moolenaar, Wenke, Jones, Green, Moore, Marleau, Hansen, Kooiman, Hunter, Booher, Huizenga, Mayes, Farrah, Steil, Caswell, Dillon, Palsrok, Hildenbrand, Vander Veen, Kahn, Proos, Clemente, Polidori, McDowell, Wojno, Hune, Gaffney, Walker, Nitz, Alma Smith, Brandenburg, Rocca, Pearce, Emmons, Ball, Caul, Newell, Gosselin, Sheen, Taub, Shaffer and Pastor and referred to the Committee on Energy and Technology.

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 END AFTER DECEMBER 31, 2005,  
2        AN ELIGIBLE TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY  
3        THIS ACT EQUAL TO 10% OF THE COSTS PAID, AND NOT OTHERWISE  
4        REIMBURSED TO THE TAXPAYER, BY THE ELIGIBLE TAXPAYER IN THE TAX  
5        YEAR FOR THE PURCHASE AND INSTALLATION OF AN APPLIANCE THAT HAS THE  
6        ENERGY STAR LABEL UNDER THE VOLUNTARY ENERGY STAR LABEL PROGRAM  
7        OPERATED JOINTLY BY THE FEDERAL ENVIRONMENTAL PROTECTION AGENCY AND  
8        THE FEDERAL DEPARTMENT OF ENERGY.  
9        (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION

1 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT  
2 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE  
3 REFUNDED.

4 (3) AS USED IN THIS SECTION, "ELIGIBLE TAXPAYER" MEANS A  
5 TAXPAYER THAT MEETS THE QUALIFICATIONS FOR A HOME HEATING CREDIT  
6 UNDER SECTION 527A.