

SENATE BILL No. 1478

September 20, 2006, Introduced by Senator PATTERSON 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 277.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 277. (1) FOR TAX YEARS BEGINNING AFTER DECEMBER 31, 2005,
2 A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT
3 EQUAL TO 50% OF THE COST PAID IN THE TAX YEAR BY THE TAXPAYER FOR A
4 FILTERING PROGRAM.

5 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
6 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT
7 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE
8 REFUNDED.

9 (3) AS USED IN THIS SECTION, "FILTERING PROGRAM" MEANS A

1 COMPUTER PROGRAM THAT PREVENTS A PERSON FROM VIEWING CERTAIN
2 INTERNET WEBSITES, CHAT ROOMS, OR OTHER COMPUTER FILES OR PROVIDES
3 LIMITED ACCESS TO INTERNET WEBSITES, CHAT ROOMS, OR OTHER COMPUTER
4 FILES IN 1 OR MORE OF THE FOLLOWING WAYS:

5 (A) ALLOWS A USER TO IDENTIFY ALLOWABLE WEBSITES AND PROVIDES
6 ACCESS TO ONLY THOSE SITES CHOSEN.

7 (B) INTERCEPTS WORDS OR PHRASES IN THE BODY OF A WEBSITE THAT
8 ARE COMPARED WITH STANDARD LISTS OF OBJECTIONABLE WORDS AND PHRASES
9 AND THEN BLOCKS OUT THE OFFENDING SITE PAGE.

10 (C) BLOCKS OUT WEBSITES USING THE INTERNET ADDRESSES.

11 (D) USES PERSONALIZED ELECTRONIC LABELING PROGRAMS TO IDENTIFY
12 AND FILTER OBJECTIONABLE WORDS, PHRASES, AND WEBSITES.

13 (E) USES A STANDARD COMMERCIALY AVAILABLE RATING OR FILTERING
14 SYSTEM.