

HOUSE BILL No. 6551

October 15, 2008, Introduced by Reps. Horn, Stahl, Opsommer, Knollenberg, Robertson, Green, Moore, David Law, LaJoy, Rocca, Marleau, Hildenbrand, Dean, Casperson, Pearce, Nofs, Ball, Moss, Meltzer and Rick Jones 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 278.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 278. (1) FOR THE 2009 TAX YEAR AND EACH TAX YEAR AFTER
2 2009, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS
3 ACT IN AN AMOUNT EQUAL TO \$1.00 FOR EACH GALLON OF GASOLINE
4 PURCHASED BY THE TAXPAYER IN THIS STATE DURING THE TAX YEAR, NOT TO
5 EXCEED \$150.00, OR FOR A HUSBAND AND WIFE FILING A JOINT RETURN AS
6 PROVIDED IN SECTION 311, \$300.00.

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

10 (3) THE CREDIT ALLOWED UNDER THIS SECTION SHALL BE CLAIMED ON
11 A FORM DEVELOPED BY THE DEPARTMENT THAT IS A FORM SEPARATE FROM THE

1 ANNUAL RETURN REQUIRED UNDER THIS ACT AND SHALL BE FILED WITH THE
2 TAXPAYER'S ANNUAL RETURN EACH YEAR THAT A CREDIT UNDER THIS SECTION
3 IS CLAIMED. THE DEPARTMENT MAY REQUIRE THE TAXPAYER TO ATTACH PROOF
4 OF THE PURCHASES OF GASOLINE PURCHASED DURING THE TAX YEAR UPON
5 WHICH THE CREDIT IS CLAIMED UNDER THIS SECTION TO THE FORM REQUIRED
6 UNDER THIS SUBSECTION.