

# SENATE BILL No. 214

February 20, 2007, Introduced by Senators BIRKHOLZ, BARCIA, ANDERSON and ALLEN 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 523.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1           SEC. 523. (1) FOR TAX YEARS BEGINNING AFTER DECEMBER 31, 2006,  
2 IF A QUALIFIED CLAIMANT IS ELIGIBLE TO RECEIVE A CREDIT UNDER  
3 SECTIONS 520 AND 522, THE DEPARTMENT SHALL PAY THE AMOUNT OF THE  
4 CREDIT DUE TO THE QUALIFIED CLAIMANT NO LATER THAN THE SEVENTH  
5 BUSINESS DAY AFTER THE DEPARTMENT RECEIVES THE CLAIM FOR THE  
6 CREDIT.

7           (2) INTEREST AT THE RATE CALCULATED UNDER SECTION 23 OF 1941  
8 PA 122, MCL 205.23, FOR DEFICIENCIES IN TAX PAYMENTS SHALL BE ADDED  
9 TO THE AMOUNT OF THE CLAIM UNDER THIS SECTION BEGINNING ON THE

1 EIGHTH DAY AFTER THE CLAIM IS FILED OR THE EIGHTH DAY AFTER THE  
2 DATE ESTABLISHED BY LAW FOR THE FILING OF THE CLAIM UNDER SECTIONS  
3 520 AND 522, WHICHEVER IS LATER.

4 (3) AS USED IN THIS SECTION:

5 (A) "BLIND" MEANS THAT THE SIGHT IN AN INDIVIDUAL'S BETTER EYE  
6 IS PERMANENTLY 20/200 OR LESS WITH CORRECTIVE LENSES OR THE  
7 INDIVIDUAL'S PERIPHERAL FIELD OF VISION IS 20 DEGREES OR LESS.

8 (B) "DEAF" MEANS THE PRIMARY MEANS OF RECEIVING MESSAGES IS  
9 THROUGH A SENSE OTHER THAN HEARING, INCLUDING, BUT NOT LIMITED TO,  
10 LIP READING OR SIGN LANGUAGE.

11 (C) "QUALIFIED CLAIMANT" MEANS AN INDIVIDUAL, HIS OR HER  
12 SPOUSE, OR THE UNREARRIED SURVIVING SPOUSE OF AN INDIVIDUAL WHO  
13 MEETS 1 OF THE FOLLOWING CRITERIA ON THE LAST DAY OF THE CALENDAR  
14 YEAR FOR WHICH THE CLAIM UNDER SECTIONS 520 AND 522 IS FILED:

15 (i) IF THE CLAIMANT IS MARRIED AND THE CLAIMANT'S SPOUSE MEETS  
16 THE CRITERIA UNDER THIS SUBDIVISION, THE CLAIMANT AND HIS OR HER  
17 SPOUSE BOTH LIVE IN THE HOMESTEAD ON WHICH THE CLAIM IS BASED.

18 (ii) IS A SENIOR CITIZEN.

19 (iii) IS TOTALLY AND PERMANENTLY DISABLED AS DEFINED IN SECTION  
20 522.

21 (iv) IS PARAPLEGIC, QUADRIPLEGIC, OR HEMIPLEGIC.

22 (v) IS BLIND OR DEAF.

23 (D) "SENIOR CITIZEN" MEANS AN INDIVIDUAL WHO IS 65 YEARS OF  
24 AGE OR OLDER.