

# SENATE BILL No. 403

March 25, 2009, Introduced by Senator HUNTER 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 273.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 273. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2        2008, 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.

10       (3) AS USED IN THIS SECTION:

11       (A) "DEPENDENT" MEANS AN INDIVIDUAL FOR WHOM THE TAXPAYER

1 CLAIMS AN EXEMPTION UNDER SECTION 30(2) FOR THE SAME YEAR FOR WHICH  
2 THE CREDIT UNDER THIS SECTION IS CLAIMED.

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