

SENATE BILL No. 1030

September 9, 2014, Introduced by Senators ANANICH, YOUNG, GREGORY, JOHNSON, SMITH, BIEDA, ANDERSON, WHITMER and HOOD and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.713) by adding section 253.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 253. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2014, A QUALIFIED TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX
3 IMPOSED BY THIS ACT EQUAL TO THE COST PAID BY THE QUALIFIED
4 TAXPAYER IN THE TAX YEAR NOT TO EXCEED \$1,000.00 FOR A SINGLE
5 RETURN OR \$2,000.00 FOR A JOINT RETURN FOR CLASSROOM SUPPLIES
6 PURCHASED BY THE QUALIFIED TAXPAYER FOR USE BY DEPENDENTS OF THAT
7 TAXPAYER.

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

(3) AS USED IN THIS SECTION:

(A) "CLASSROOM SUPPLIES" MEANS ANY OF THE FOLLOWING:

(i) BOOKS, BOOKS ON TAPES, VIDEOTAPES, CDS, OR DVDS.

(ii) COMPUTER PROGRAMS OR DOWNLOADS.

(iii) EQUIPMENT, INCLUDING, BUT NOT LIMITED TO, TAPE RECORDERS,
HEADPHONES, SCIENCE EQUIPMENT, AND LAB EQUIPMENT.

(iv) ART SUPPLIES.

(v) FOOD AND OTHER SUPPLIES OR MATERIALS FOR EXPERIMENTS OR
PROJECTS CARRIED OUT IN THE CLASSROOM.

(vi) OTHER SUPPLIES OR MATERIALS SIMILAR TO THOSE LISTED IN
THIS SUBDIVISION.

(B) "DEPENDENT" MEANS THAT TERM AS DEFINED UNDER SECTION 30E.

(C) "QUALIFIED TAXPAYER" MEANS A TAXPAYER THAT HAS A GROSS
INCOME NOT EXCEEDING \$100,000.00 FOR THE TAX YEAR FOR WHICH THE
TAXPAYER CLAIMS A CREDIT UNDER THIS SECTION.