

# HOUSE BILL No. 4510

April 23, 2015, Introduced by Reps. Singh, Pagan, Howrylak and Brinks 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 206.713) by adding section 253.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           SEC. 253. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31, 2014  
2   AND SUBJECT TO THE APPLICABLE LIMITATIONS IN THIS SECTION, A  
3   TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS PART  
4   EQUAL TO 50% OF THE AGGREGATE AMOUNT OF CHARITABLE CONTRIBUTIONS  
5   MADE BY THE TAXPAYER DURING THE TAX YEAR TO QUALIFIED CHARITABLE  
6   ORGANIZATIONS.

7           (2) THE AMOUNT ALLOWABLE AS A CREDIT UNDER THIS SECTION FOR A  
8   TAX YEAR SHALL NOT EXCEED \$100.00, OR FOR TAXPAYERS FILING A JOINT  
9   RETURN AS PROVIDED IN SECTION 311, \$200.00.

1           (3) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX  
2 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT AMOUNT THAT  
3 EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED.

4           (4) AS USED IN THIS SECTION, "QUALIFIED CHARITABLE  
5 ORGANIZATION" MEANS AN ORGANIZATION THAT IS EXEMPT FROM TAXATION  
6 UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND THAT IS  
7 REGISTERED WITH THE ATTORNEY GENERAL IN ACCORDANCE WITH THE  
8 CHARITABLE ORGANIZATIONS AND SOLICITATIONS ACT, 1975 PA 169, MCL  
9 400.271 TO 400.294.