

HOUSE BILL No. 4899

September 22, 2015, Introduced by Reps. Townsend, Irwin, Hoadley, Wittenberg, Liberati, Plawecki, Chirkun, Greig, Yanez, Brinks, Chang, Phelps, Talabi, Moss, Durhal, Smiley, Garrett, Greimel, Zemke and Sarah Roberts and referred to the Committee on Government Operations.

A bill to amend 1986 PA 268, entitled
"Legislative council act,"
(MCL 4.1101 to 4.1901) by adding section 502.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 502. (1) THE SENATE FISCAL AGENCY SHALL PRODUCE AND MAKE
2 PUBLICLY AVAILABLE IN THE SHORTEST FEASIBLE TIME FRAME A
3 COMPARATIVE DISTRIBUTIONAL FISCAL IMPACT ANALYSIS FOR EACH BILL OR
4 JOINT RESOLUTION THAT SEEKS TO AMEND, REPEAL, OR ESTABLISH TAXES
5 LEVIED BY THIS STATE THAT HAS BEEN, OR IS ANTICIPATED TO BE, ADDED
6 TO THE AGENDA OF A SENATE COMMITTEE OR THE SENATE.

7 (2) A COMPARATIVE DISTRIBUTIONAL FISCAL IMPACT ANALYSIS
8 PREPARED BY THE SENATE FISCAL AGENCY MUST INCLUDE SEPARATE TABLES
9 AND CORRESPONDING BAR GRAPHS THAT SHOW THE TAX INCIDENCE UNDER
10 CURRENT LAW AND UNDER THE PROPOSED BILL OR JOINT RESOLUTION, AS
11 INTRODUCED, AMENDED, OR SUBSTITUTED, FOR INDIVIDUALS UNDER THE AGE

1 OF 65, AND INDIVIDUALS 65 YEARS OF AGE OR OLDER, AS FOLLOWS:

2 (A) DETAILING THE PERCENTAGE OF GROSS HOUSEHOLD INCOME
3 CONTRIBUTED IN OVERALL STATE AND LOCAL TAXES BY THE BOTTOM 20% OF
4 HOUSEHOLDS, THE NEXT 20% OF HOUSEHOLDS, THE NEXT 20% OF HOUSEHOLDS,
5 THE NEXT 20% OF HOUSEHOLDS, THE NEXT 15% OF HOUSEHOLDS, THE NEXT 4%
6 OF HOUSEHOLDS, AND THE TOP 1% OF HOUSEHOLDS.

7 (B) BREAKING DOWN THE PERCENTAGE OF GROSS HOUSEHOLD INCOME
8 CONTRIBUTED IN STATE AND LOCAL TAXES WITHIN EACH HOUSEHOLD
9 PERCENTILE BRACKET BY SALES AND EXCISE TAXES, PROPERTY TAXES, AND
10 INCOME TAXES. SALES AND EXCISE TAXES SHALL BE BROKEN DOWN BY SALES
11 TAX ON PERSONS OTHER THAN CORPORATIONS, EXCISE TAXES ON PERSONS
12 OTHER THAN CORPORATIONS, SALES TAX ON CORPORATIONS, AND EXCISE
13 TAXES ON CORPORATIONS. PROPERTY TAXES SHALL BE BROKEN DOWN BY
14 PROPERTY TAXES ON PERSONS OTHER THAN CORPORATIONS AND PROPERTY
15 TAXES ON CORPORATIONS. INCOME TAXES SHALL BE BROKEN DOWN BY STATE
16 AND LOCAL INCOME TAXES ON PERSONS OTHER THAN CORPORATIONS AND STATE
17 AND LOCAL INCOME TAXES ON CORPORATIONS.

18 (C) COMPARING THE FEDERAL DEDUCTION OFFSET FOR EACH HOUSEHOLD
19 PERCENTILE BRACKET UNDER CURRENT LAW AND UNDER THE PROPOSED BILL OR
20 JOINT RESOLUTION.

21 (3) AS USED IN THIS SECTION:

22 (A) "CORPORATION" MEANS THAT TERM AS DEFINED IN SECTION 6 OF
23 THE INCOME TAX ACT OF 1967, 1967 PA 281, MCL 206.6.

24 (B) "PERSONS OTHER THAN CORPORATIONS" MEANS A PERSON OTHER
25 THAN A CORPORATION AS THAT TERM IS DEFINED IN SECTION 51 OF THE
26 INCOME TAX ACT OF 1967, 1967 PA 281, MCL 206.51.

27 Enacting section 1. This amendatory act takes effect 90 days

1 after the date it is enacted into law.

2 Enacting section 2. This amendatory act does not take effect
3 unless Senate Bill No. _____ or House Bill No. 4900 (request no.
4 03390'15) of the 98th Legislature is enacted into law.