

HOUSE BILL No. 4900

September 22, 2015, Introduced by Reps. Wittenberg, Irwin, Townsend, Liberati, Plawecki, Chirkun, Greig, Yanez, Brinks, Chang, Phelps, Talabi, Moss, Durhal, Smiley, Greimel, Zemke, Sarah Roberts and Garrett 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 602.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 602. (1) THE HOUSE 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 HOUSE COMMITTEE OR THE HOUSE OF REPRESENTATIVES.

7 (2) A COMPARATIVE DISTRIBUTIONAL FISCAL IMPACT ANALYSIS
8 PREPARED BY THE HOUSE 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

1 INTRODUCED, AMENDED, OR SUBSTITUTED, FOR INDIVIDUALS UNDER THE AGE
2 OF 65, AND INDIVIDUALS 65 YEARS OF AGE OR OLDER, AS FOLLOWS:

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

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

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

22 (3) AS USED IN THIS SECTION:

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

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

1 Enacting section 1. This amendatory act takes effect 90 days
2 after the date it is enacted into law.

3 Enacting section 2. This amendatory act does not take effect
4 unless Senate Bill No.____ or House Bill No. 4899 (request no.
5 04121'15) of the 98th Legislature is enacted into law.