

HOUSE BILL No. 5207

January 13, 2016, Introduced by Rep. Lucido 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 254.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 254. (1) FOR THE 2016 TAX YEAR AND EACH TAX YEAR AFTER
2 2016, A TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED BY THIS PART AN
3 AMOUNT EQUAL TO THE FEES PAID BY THE TAXPAYER DURING THE TAX YEAR
4 ON BEHALF OF A DEPENDENT OF THE TAXPAYER FOR PARTICIPATION IN ANY
5 SPORT, PROGRAM, OR OTHER EXTRACURRICULAR ACTIVITY OFFERED THROUGH A
6 SCHOOL.

7 (2) THE DEPARTMENT MAY REQUIRE REASONABLE PROOF FROM THE
8 CLAIMANT IN SUPPORT OF THE FEES CLAIMED UNDER THIS SECTION.

9 (3) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
10 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT

1 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE
2 REFUNDED.

3 (4) AS USED IN THIS SECTION, "DEPENDENT" MEANS THAT TERM AS
4 DEFINED IN SECTION 30E.