

Act No. 212
Public Acts of 2016
Approved by the Governor
June 21, 2016
Filed with the Secretary of State
June 22, 2016
EFFECTIVE DATE: September 20, 2016

**STATE OF MICHIGAN
98TH LEGISLATURE
REGULAR SESSION OF 2016**

Introduced by Reps. Inman, Barrett, Lucido and Kosowski

ENROLLED HOUSE BILL No. 5345

AN ACT to amend 1967 PA 281, entitled “An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, reporting, payment, and enforcement by lien and otherwise of taxes on or measured by net income and on certain commercial, business, and financial activities; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal acts and parts of acts,” by amending section 516 (MCL 206.516), as amended by 1987 PA 254.

The People of the State of Michigan enact:

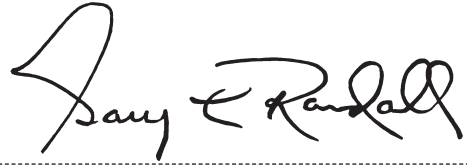
Sec. 516. (1) “Veteran” means an individual who meets all of the following:

- (a) Is a veteran as defined in section 1 of 1965 PA 90, MCL 35.61.
 - (b) Was a resident of this state at least 6 months prior to the time of entering the armed forces of the United States or was a resident of this state for at least 5 years prior to filing a claim under this chapter.
 - (c) Served in the armed forces during a period of war as described in 38 CFR 3.2, except that for purposes of this subdivision, “period of war” for the Vietnam era means the following:
 - (i) February 28, 1961 through May 7, 1975 for a veteran who served during that period.
 - (ii) On or after January 31, 1955 in an area of hazardous duty for which the veteran received an armed forces expeditionary medal or Vietnam service medal.
 - (d) Was discharged from service in the armed forces of the United States under honorable conditions or died while in service not as a result of his or her own misconduct.
- (2) “Widow or widower” means the unmarried surviving spouse of a veteran or serviceperson who receives a widow’s or widower’s pension from the United States Department of Veterans Affairs. Widow or widower includes the unmarried surviving spouse of the person who previously qualified as a claimant.

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

Enacting section 2. This amendatory act does not take effect unless House Bill No. 5332 of the 98th Legislature is enacted into law.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved

Governor