

# HOUSE BILL NO. 5163

October 29, 2019, Introduced by Reps. LaGrand, Brixie, Garza, Stone, Hood, Haadsma, Hope, Bolden, Ellison, Hammoud, Wittenberg, Shannon and Peterson 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 280.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 280. (1) For tax years that begin after December 31,  
2       2018, a taxpayer may claim a credit against the tax imposed by this  
3       part equal to the amount contributed in the tax year to a candidate  
4       committee or candidate for a state elective office or a local  
5       elective office in this state. A taxpayer shall not claim a credit



1 under this section for contributions made to an independent  
2 committee or a political committee.

3 (2) The credit allowed under this section shall not exceed  
4 \$50.00 for a single return or \$100.00 for a joint return.

5 (3) To claim the credit under this section, the taxpayer  
6 shall, in a form and manner as prescribed by the department,  
7 provide verification of the amounts claimed to have been  
8 contributed during the tax year.

9 (4) As used in this section, "candidate", "candidate  
10 committee", "local elective office", "independent committee",  
11 "political committee", and "state elective office" mean those terms  
12 as defined in the Michigan campaign finance act, 1976 PA 388, MCL  
13 169.201 to 169.282.

