

SENATE BILL NO. 459

June 26, 2025, Introduced by Senator CAMILLERI and referred to Committee on Finance, Insurance, and Consumer Protection.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.847) by adding section 281.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 281. (1) For tax years beginning on and after January 1,
2 2026, a qualified taxpayer may claim a credit against the tax
3 imposed under this part for all qualified user fees incurred during
4 the tax year.
5 (2) The department may require reasonable proof from the

1 taxpayer related to the qualified user fees for which a credit is
2 claimed under this section.

3 (3) If the amount of the credit allowed under this section
4 exceeds the tax liability of the taxpayer for the tax year, that
5 portion of the credit that exceeds the tax liability must be
6 refunded.

7 (4) As used in this section:

8 (a) "Predominant place of employment" means the municipality
9 in which the employee estimates the employee will earn the greatest
10 percentage of the employee's compensation from the employer, which
11 percentage is 25% or more.

12 (b) "Public service facility" means that term as defined under
13 section 2b of 1846 RS 16, MCL 41.2b.

14 (c) "Qualified taxpayer" means a taxpayer who is a resident of
15 a township with a population between 10,000 and 15,000, located in
16 a county with a population greater than 1,500,000, or who is an
17 individual whose predominant place of employment is within a
18 township with a population between 10,000 and 15,000, located in a
19 county with a population greater than 1,500,000.

20 (d) "Qualified user fees" mean user fees incurred during a
21 time period that a public service facility is the only means of
22 transportation to and from a township with a population between
23 10,000 and 15,000, located in a county with a population greater
24 than 1,500,000.

25 (e) "User fees" means a fee charged under section 2b of 1846
26 RS 16, MCL 41.2b, for operating a vehicle on a public service
27 facility.