

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.631 Exemptions.**

Sec. 31. (1) An individual taxpayer in computing his or her taxable income is allowed deductions for the full personal and dependency exemptions authorized by part 1 of the income tax act of 1967, 1967 PA 281, MCL 206.1 to 206.532 or, on the passage of a further ordinance, a deduction of a minimum of \$600.00 for each personal and dependency exemption under the rules for determining exemptions and dependents as provided in part 1 of the income tax act of 1967, 1967 PA 281, MCL 206.1 to 206.532. The taxpayer may claim his or her spouse and dependents as exemptions, but if the taxpayer and the spouse are both subject to the tax imposed by this ordinance, the number of exemptions claimed by each of them when added together shall not exceed the total number of exemptions allowed under this ordinance.

(2) An additional exemption is allowed under subsection (1), upon passage of a further ordinance, for a taxpayer who is 65 years of age or older, or who is blind as defined in section 504 of the income tax act of 1967, 1967 PA 281, MCL 206.504, or if the taxpayer is both 65 years of age or older and blind, 2 additional exemptions are allowed under subsection (1). Upon passage of a further ordinance, an additional exemption is allowed under subsection (1) for a taxpayer who is a paraplegic, quadriplegic, hemiplegic, or totally and permanently disabled person as disability is defined in section 216 of title II of the social security act, 42 USC 416, or a taxpayer who is a deaf person as defined in section 2 of the deaf persons' interpreters act, 1982 PA 204, MCL 393.502. If the taxpayer qualifies for an additional exemption under more than 1 of the following, an additional exemption is allowed for each of the following for which the taxpayer qualifies:

(a) A taxpayer who is a paraplegic, quadriplegic, or hemiplegic, or who is a totally or permanently disabled person as disability is defined in section 216 of title II of the social security act, 42 USC 416.

(b) A taxpayer who is blind as defined in section 504 of the income tax act of 1967, 1967 PA 281, MCL 206.504.

(c) A taxpayer who is a deaf person as defined in section 2 of the deaf persons' interpreters act, 1982 PA 204, MCL 393.502.

(d) A taxpayer who is 65 years of age or older.

(3) Upon passage of a further ordinance, a city, as determined by its governing body, may provide for either an exemption from the tax levied under this act if that person's adjusted gross income for that tax year is less than a certain amount to be as specified by the ordinance, or an exemption in an amount to be specified by the ordinance, for a person with respect to whom a deduction under part 1 of the income tax act of 1967, 1967 PA 281, MCL 206.1 to 206.532 is allowable to another taxpayer during the tax year and is therefore not considered to have a personal exemption under subsection (1).

**History:** 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1970, Act 149, Imd. Eff. Aug. 1, 1970;—Am. 1988, Act 120, Imd. Eff. May 6, 1988;—Am. 2018, Act 39, Imd. Eff. Feb. 28, 2018.