

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

206.516 "Veteran" and "widow or widower" defined.

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 unremarried surviving spouse of the person who previously qualified as a claimant.

History: Add. 1973, Act 20, Imd. Eff. May 16, 1973;—Am. 1987, Act 254, Imd. Eff. Dec. 28, 1987;—Am. 2016, Act 212, Eff. Sept. 20, 2016.