

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

***** 206.512.amended THIS AMENDED SECTION IS EFFECTIVE JANUARY 1, 2012 *****

206.512.amended Definitions; P to R.

Sec. 512. (1) "Paraplegic, hemiplegic, or quadriplegic" means an individual, or either 1 of 2 persons filing a joint tax return under this part, who is a paraplegic, hemiplegic, or quadriplegic at the end of the tax year.

(2) "Property taxes" means, for tax years before the 2003 tax year, general ad valorem taxes due and payable, levied on a homestead within this state including property tax administration fees, but does not include penalties, interest, or special assessments unless assessed in the entire city, village, or township, levied using a uniform millage rate on all real property not exempt by state law from the levy of the special assessment, and levied and based on state equalized valuation or taxable value.

(3) "Qualified person" means a claimant and any person, domiciled in Michigan, who can be claimed as a dependent under the internal revenue code and who does not file a claim under this part for the same tax year. The term does not include the additional exemptions allowed for age or blindness.

(4) "Renter" means a person who rents or leases a homestead.

History: Add. 1973, Act 20, Imd. Eff. May 16, 1973;—Am. 1974, Act 12, Imd. Eff. Feb. 15, 1974;—Am. 1974, Act 125, Imd. Eff. May 25, 1974;—Am. 1987, Act 254, Imd. Eff. Dec. 28, 1987;—Am. 1995, Act 245, Imd. Eff. Dec. 27, 1995;—Am. 1996, Act 484, Eff. Jan. 1, 1996;—Am. 2003, Act 29, Imd. Eff. June 26, 2003;—Am. 2011, Act 38, Eff. Jan. 1, 2012.

Compiler's note: Act 253 of 1980, purporting to amend MCL 206.30, 206.512, 206.520, and 206.522 and to add a MCL 206.261 could not take effect until Senate Joint Resolution X became effective as part of the constitution. Senate Joint Resolution X was submitted to and disapproved by the people at the general election held on November 4, 1980.

Subsection (1) of Section 3 of Act 484 provides:

"Section 3. (1) Sections 264, 274, 439, 440, 471, 475, 506, 512, 522, and 527a of Act No. 281 of the Public Acts of 1967, as amended by this amendatory act, are retroactive and effective January 1, 1996."