

SENATE SUBSTITUTE FOR
HOUSE BILL NO. 5468

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 263.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 263. (1) For tax years that begin after December 31,
2 2005, a qualified taxpayer may claim a credit against the tax
3 imposed by this act equal to the cost paid during the tax year
4 for a premarital education program or \$50.00, whichever is less.
5 (2) If the credit allowed under this section exceeds the tax
6 liability of the taxpayer for the tax year, that portion of the
7 credit that exceeds the tax liability shall not be refunded.
8 (3) As used in this section:
9 (a) "Premarital education program" means a qualifying
10 premarital education program provided for in and meeting the
11 criteria as set forth in section 12 of 1887 PA 128, MCL 551.112.

1 (b) "Qualified taxpayer" means a taxpayer or taxpayers who
2 attended a premarital education program during the tax year in
3 which a credit under this section is claimed. If the individuals
4 who participate together in the premarital education program file
5 separate returns for the tax year, only 1 of the taxpayers shall
6 claim the credit under this section. If the taxpayers file a
7 joint return for the tax year, the maximum credit shall be \$50.00
8 for that joint return.

9 Enacting section 1. This amendatory act does not take
10 effect unless House Bill No. 5469 of the 92nd Legislature is
11 enacted into law.