

SENATE BILL No. 56

January 23, 2003, Introduced by Senators BISHOP, GARCIA, ALLEN, GOSCHKA,
KUIPERS and CROPSEY and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 270.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 270. (1) For tax years that begin after December 31,
2 2002, a taxpayer may claim a credit against the tax imposed by
3 this act equal to the applicable pro rata amount determined under
4 section 811(3) of the Michigan vehicle code, 1949 PA 300,
5 MCL 257.811, if the taxpayer or dependent of the taxpayer who is
6 a student participated in and completed a driver education course
7 in the tax year in either of the following circumstances and
8 received a certificate under section 811(3) of the Michigan
9 vehicle code, 1949 PA 300, MCL 257.811, from the local school
10 district in which the dependent is enrolled:

11 (a) The student participated in an approved driver education

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1 course at a local school district of his or her choice other than
2 his or her local school district.

3 (b) If the student participated in a driver education course
4 at a licensed driver training school, if the conditions under
5 section 811(3)(b) of the Michigan vehicle code, 1949 PA 300,
6 MCL 257.811, are met.

7 (2) The taxpayer shall attach the certificate received
8 pursuant to section 811(3) of the Michigan vehicle code, 1949
9 PA 300, MCL 257.811, to the annual return required by this act on
10 which the taxpayer claims the credit under this section. A
11 taxpayer shall not claim a credit under this section if the
12 taxpayer receives the pro rata amount determined under section
13 811(3) of the Michigan vehicle code 1949 PA 300, MCL 257.811,
14 from a school district or licensed driver training school or
15 otherwise redeems the certificate issued pursuant to section
16 811(3) of the Michigan vehicle code, 1949 PA 300, MCL 257.811,
17 for value from any source.

18 (3) If the amount of the credit allowed under this section
19 exceeds the tax liability of the taxpayer for the tax year, that
20 portion of the credit that exceeds the tax liability shall be
21 refunded.