

SENATE BILL No. 1204

May 13, 2004, Introduced by Senators BIRKHOLZ, JELINEK, KUIPERS, BROWN,
McMANUS and ALLEN and referred to the Committee on Commerce and Labor.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 269.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 269. (1) For tax years that begin after December 31,
2 2003, a taxpayer whose principal residence is in a city or
3 village who rents his or her garage that is located on the same
4 property as is his or her principal residence as a housing
5 accommodation may claim a credit each year against the tax
6 imposed by this act equal to the annual rent received for the
7 rental of that garage or \$500.00, whichever is less.

8 (2) If the amount of the credit allowed under this section
9 exceeds the tax liability of the taxpayer for the tax year, that
10 portion of the credit that exceeds the tax liability shall be
11 refunded.

1 (3) As used in this section:

2 (a) "Housing accommodation" includes improved or unimproved
3 real property, or a part of real property that is used or
4 occupied, or is intended, arranged, or designed to be used or
5 occupied, as the home or residence of 1 or more persons.

6 (b) "Principal residence" means that term as defined in the
7 general property tax act, 1893 PA 206, MCL 211.1 to 211.157.