

# HOUSE BILL No. 4954

September 13, 2011, Introduced by Rep. Foster and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 251 (MCL 206.251), as amended by 2011 PA 38.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 251. (1) The amount withheld under section ~~351-703~~ shall  
2 be allowed to the recipient of the compensation as a credit against  
3 the tax imposed on him or her by this part.

4           (2) The amount so withheld during any calendar year shall be  
5 allowed as a credit for the taxable year beginning in such calendar  
6 year. If more than 1 taxable year begins in a calendar year, such  
7 amount shall be allowed as a credit for the last taxable year so  
8 beginning.

9           Enacting section 1. This amendatory act takes effect January  
10 1, 2012.