

Act No. 319  
Public Acts of 2006  
Approved by the Governor  
July 20, 2006  
Filed with the Secretary of State  
July 20, 2006  
EFFECTIVE DATE: July 20, 2006

**STATE OF MICHIGAN  
93RD LEGISLATURE  
REGULAR SESSION OF 2006**

Introduced by Senators Stamas, Allen, Cassis, McManus and Bishop

**ENROLLED SENATE BILL No. 1176**

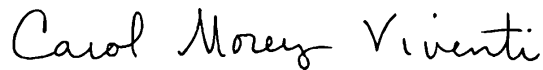
AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," (MCL 206.1 to 206.532) by adding section 275.

*The People of the State of Michigan enact:*

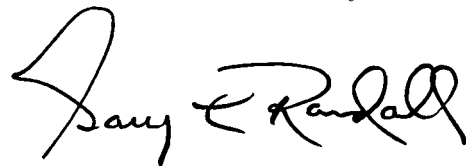
Sec. 275. (1) For tax years that begin after December 31, 2005, a taxpayer may claim a credit against the tax imposed by this act equal to 4.5% of the exemption amount for the tax year allowed under section 30(2) for a single exemption rounded up to the nearest \$10.00 increment in the tax year for which the taxpayer has a certificate of stillbirth from the department of community health as provided under section 2834 of the public health code, 1978 PA 368, MCL 333.2834.

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

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved .....

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Governor