

HOUSE BILL NO. 6538

December 17, 2020, Introduced by Reps. Gay-Dagnogo, Jones, Sneller, Cherry, Yancey, Guerra, Hood, Camilleri, Brenda Carter, Garrett, Kuppa, Cynthia Neeley and Stone and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.713) by adding section 254.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **Sec. 254. (1) For the 2020 and 2021 tax years only and subject**
2 **to the limitations in this section, a qualified taxpayer may claim**
3 **a credit against the tax imposed under this part equal to the**
4 **qualified expenses incurred during the tax year by the qualified**

1 taxpayer to provide and participate in pandemic learning or to
2 allow his or her dependent to participate in pandemic learning at a
3 K to 12 school district that is closed or restricted in use or
4 occupancy and unable to provide in-person learning. The amount of
5 the credit allowed under this section shall not exceed \$500.00 for
6 a single return or \$1,000.00 for a joint return if each spouse
7 filing a joint return is a state-certified teacher in, or an
8 employee of, a K to 12 school district and he or she is responsible
9 for providing pandemic learning while the school district is closed
10 or restricted in use or occupancy and unable to provide in-person
11 learning.

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

15 (3) As used in this section:

16 (a) "Pandemic learning" means a mode of pupil instruction
17 provided as a result of the COVID-19 pandemic.

18 (b) "Qualified expenses" means the following expenses incurred
19 on or after August 1, 2020 and before January 1, 2022:

20 (i) Tutoring.

21 (ii) A personal computer purchased for noncommercial home or
22 personal use.

23 (iii) A personal computer accessory purchased for noncommercial
24 home or personal use.

25 (iv) Computer programs or downloads.

26 (v) Internet expenses.

27 (vi) Any other similar equipment, including, but not limited
28 to, tape recorders, headphones, science equipment, and lab
29 equipment.

1 (c) "Qualified taxpayer" means either of the following:

2 (i) A taxpayer with a dependent who is enrolled in a K to 12
3 school district, excluding a school district that operates a cyber
4 school, that is closed or restricted in use or occupancy and unable
5 to provide in-person learning to that dependent and whose adjusted
6 gross income for the tax year is \$50,000.00 or less for a single
7 return or \$100,000.00 or less for a joint return.

8 (ii) A taxpayer who is a state-certified teacher in, or an
9 employee of, a K to 12 school district, excluding a school district
10 that operates a cyber school, that is closed or restricted in use
11 or occupancy and unable to provide in-person learning.

12 (d) "School district" means a district as that term is defined
13 in section 3 of the state school aid act of 1979, 1979 PA 94, MCL
14 388.1603.

15 (e) "State-certified teacher" means an individual who holds a
16 valid teaching certificate issued by the superintendent of public
17 instruction under section 1531 of the revised school code, 1976 PA
18 451, MCL 380.1531.