

HOUSE BILL NO. 4334

March 23, 2023, Introduced by Reps. Skaggs, Martus, Hoskins, Rheingans, Wilson, Grant, Brabec, Tsernoglou, McFall, Mentzer and MacDonell 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 206.847) by adding section 280.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 280. (1) Subject to the limitations under this section,
2 for tax years that begin on and after January 1, 2024, a taxpayer
3 may claim a credit against the tax imposed by this part equal to
4 the total amount of contributions made during the tax year to a
5 ballot question committee or candidate committee of a candidate for

1 a state elective office or a local elective office in this state.
2 Contributions made to an independent committee, a political party
3 committee, a house political party caucus committee, or a senate
4 political party caucus committee are not eligible for the credit
5 under this section.

6 (2) The credit allowed under this section shall not exceed
7 \$250.00 for a single return or \$500.00 for a joint return.

8 (3) To claim the credit under this section, the taxpayer
9 shall, in a form and manner as prescribed by the department,
10 provide verification of the contributions claimed to have been made
11 during the tax year.

12 (4) 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 must be refunded.

15 (5) As used in this section, "ballot question committee",
16 "candidate", "candidate committee", "contributions", "local
17 elective office", "house political party caucus committee",
18 "independent committee", "political party committee", "senate
19 political party caucus committee", and "state elective office" mean
20 those terms as defined in the Michigan campaign finance act, 1976
21 PA 388, MCL 169.201 to 169.282.

22 (6) This credit may be referred to as the "amplify Mi voice
23 credit".