

**INCOME TAX ACT OF 1967 (EXCERPT)**  
**Act 281 of 1967**

**206.476 Rebate of taxes; credit; advanced refund payment; administration and procedures; definitions.**

Sec. 476.

(1) If the amendatory act that added this section takes effect before April 18, 2023, each eligible taxpayer is entitled to receive a rebate of taxes levied under this part for the 2022 tax year. Subject to subsection (3), the rebate authorized under this section is an advance refund payment and must be claimed as a credit against the tax imposed under this part for the 2023 tax year in an amount equal to the amount determined under subsection (2). If the credit allowed under this section exceeds the tax liability of the taxpayer for the 2023 tax year, that portion of the credit that exceeds the tax liability must be refunded.

(2) Except as otherwise provided under this subsection, the amount of the rebate to be issued and credit to be claimed under this section is \$180.00 for each eligible taxpayer. For an eligible taxpayer who was married but did not file a joint return for the 2022 tax year, the amount of the rebate to be issued and the credit claimed under this section for that eligible taxpayer is \$90.00. For an eligible taxpayer that filed a joint state income tax return for the 2022 tax year, the amount of the credit allowed under this section for the 2023 tax year for each individual filer listed on that joint state income tax return is \$90.00.

(3) The amount of the credit allowed under this section for the 2023 tax year must be reduced by the amount of the advance refund issued to the eligible taxpayer under subsection (4). The credit shall not be reduced below zero.

(4) In a manner as determined by the department, an eligible taxpayer is considered to have made a payment against the tax levied and imposed under this part for the 2022 tax year in an amount equal to the refundable credit allowed under this section for the 2023 tax year and an advance refund payment of that credit must be automatically issued by the department to each eligible taxpayer as soon as practical as provided in section 30 of 1941 PA 122, MCL 205.30. The rebate authorized and advance refund payment issued under this section may be disbursed electronically to an account at a financial institution of the eligible taxpayer's choice to which the eligible taxpayer authorized the direct deposit of a refund of taxes on the annual return filed under this part for the 2022 tax year. If the eligible taxpayer did not include authorization for a direct deposit, the department shall issue a negotiable check and send it by first-class mail to the address shown on the annual return filed under this part for the 2022 tax year. The advance refund payment authorized under this section must be issued and paid from the Michigan taxpayer rebate fund created under section 51h. The department shall not issue an advance refund payment under this section after December 31, 2023.

(5) Notwithstanding section 30a of 1941 PA 122, MCL 205.30a, the advance refund payment issued under this section is exempt from interception, execution, levy, attachment, garnishment, or other legal process to collect a debt. No portion of the advance refund payment allowed under this section or any rights existing under this section shall be applied as an offset to any liability of the eligible taxpayer under section 30a of 1941 PA 122, MCL 205.30a, or any arrearage or other debt of the eligible taxpayer.

(6) The department may establish any procedures and require the submission of any information from the eligible taxpayer as necessary for the administration of this rebate and advance refund payment of the credit authorized under this section.

(7) As used in this section:

(a) "Claimant" means that term as defined in section 504.

(b) "Eligible taxpayer" means an individual taxpayer who was a resident of this state as of December 31, 2022 and who filed an income tax return under this part for the 2022 tax year on or before October 18, 2023. Eligible taxpayer includes a spouse if that taxpayer filed a joint state income tax return for the 2022 tax year and at least 1 of the individual filers listed on that return is a resident of this state as of December 31, 2022. Eligible taxpayer includes a claimant who did not file a state income tax return for the 2022 tax year, but filed a claim for a credit under chapter 9 for the 2022 tax year on or before October 18, 2022. Eligible taxpayer does not include a nonresident individual or an individual with respect to whom a dependency exemption under section 30(2)(b) is allowable to another taxpayer for the 2022 tax year.

**History:** Add. 2023, Act 4, Eff. Feb. 13, 2024