

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

**206.506 “Eligible serviceperson,” “eligible veteran,” and “eligible widow or widower” defined.**

Sec. 506.

"Eligible serviceperson", "eligible veteran", and "eligible widow or widower" means a serviceperson, veteran, or widow or widower, whose income as defined in this chapter is not more than \$7,500.00 per year unless the serviceperson, veteran, or widow or widower receives compensation paid by the veterans administration or the armed forces of the United States for service incurred disabilities and who meets the requirements of the following schedule:

| War                                                                   | Person                                                                  | Service in War                                                     | Disability %   | Taxable Value Allowance |
|-----------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------------------------------------|----------------|-------------------------|
| Indian                                                                | Veteran or                                                              | 3 months, or                                                       | No             | \$3,500.00              |
| Civil Spanish-American Mexican                                        | veteran's widow or widower                                              | 1 day with discharge for service-connected disability              | requirement    |                         |
| World War I World War II Korean                                       | Widow or widower of nondisabled or nonpensioned veteran                 | 3 months, or 1 day with discharge for service-connected disability | No requirement | \$2,500.00              |
| All wars or presidential executive order or presidential proclamation | Pensioned veteran or veteran's widow or widower                         | Any                                                                | No requirement | \$3,500.00              |
| All wars or presidential executive order or presidential proclamation | Veteran with service-connected disability or veteran's widow or widower | Any                                                                | 10-50          | \$3,500.00              |
| All wars or presidential executive order or presidential proclamation | Veteran with service-connected disability or veteran's widow or widower | Any                                                                | 60-70-80       | \$4,000.00              |
| All wars or presidential executive order or presidential proclamation | Veteran with service-connected disability or veteran's widow or widower | Any                                                                | 90-100         | \$4,500.00              |
| All wars or presidential executive order or presidential proclamation | Widow or widower of veteran dying in service                            | Any                                                                | No requirement | \$4,500.00              |
| Current service                                                       | Serviceperson or serviceperson's widow or widower                       | Any                                                                | No requirement | \$3,500.00              |

**History:** Add. 1973, Act 20, Imd. Eff. May 16, 1973 ;-- Am. 1987, Act 254, Imd. Eff. Dec. 28, 1987 ;-- Am. 1996, Act 484, Eff. Jan. 1, 1996

**Compiler's Notes:** Subsection (1) of Section 3 of Act 484 provides: "Section 3. (1) Sections 264, 274, 439, 440, 471, 475, 506, 512, 522, and 527a of Act No. 281 of the Public Acts of 1967, as amended by this amendatory act, are retroactive and effective January 1, 1996."