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

206.516 "Veteran" and "widow or widower" defined.

Sec. 516.

(1) "Veteran" means an individual who meets all of the following:

(a) Is a veteran as defined in section 1 of 1965 PA 90, MCL 35.61.

(b) Was a resident of this state at least 6 months prior to the time of entering the armed forces of the United States or was a resident of this state for at least 5 years prior to filing a claim under this chapter.

(c) Served in the armed forces during a period of war as described in 38 CFR 3.2, except that for purposes of this subdivision, "period of war" for the Vietnam era means the following:

(i) February 28, 1961 through May 7, 1975 for a veteran who served during that period.

(ii) On or after January 31, 1955 in an area of hazardous duty for which the veteran received an armed forces expeditionary medal or Vietnam service medal.

(d) Was discharged from service in the armed forces of the United States under honorable conditions or died while in service not as a result of his or her own misconduct.

(2) "Widow or widower" means the unmarried surviving spouse of a veteran or serviceperson who receives a widow's or widower's pension from the United States Department of Veterans Affairs. Widow or widower includes the unremarried surviving spouse of the person who previously qualified as a claimant.

History: Add. 1973, Act 20, Imd. Eff. May 16, 1973 ;-- Am. 1987, Act 254, Imd. Eff. Dec. 28, 1987 ;-- Am. 2016, Act 212, Eff. Sept. 20, 2016