

**REPORTING TAX INFORMATION (EXCERPT)**  
**Act 72 of 1979**

**21.272 Reporting pursuant to MCL 206.1 to 206.532.**

Sec. 2.

The governor shall report the following compiled pursuant to the income tax act of 1967, 1967 PA 281, MCL 206.1 to 206.532:

- (a) Number and amount of personal exemptions by household or adjusted gross income class.
- (b) Number of special or extra exemptions by household or adjusted gross income class.
- (c) Number and amount of property tax credits by household or adjusted gross income class and by type of claimant.
- (d) Number and amount of city income tax credits by household or adjusted gross income class.
- (e) Number and amount of tax credits under section 260 of the income tax act of 1967, 1967 PA 281, MCL 206.260, by the type and purpose of charitable contribution, and the household or adjusted gross income class.
- (f) Number and amount of solar, wind, or water energy conversion device tax credits by the type of dwelling and the household or adjusted gross income class.
- (g) Number and amount of heating fuel cost tax credits by household or adjusted gross income class.
- (h) Number and amount of gleaned tax credits by household or adjusted gross income class.
- (i) Number of positive checkoffs and the amount checked off for the state campaign fund created pursuant to section 61 of the Michigan campaign finance act, 1976 PA 388, MCL 169.261.
- (j) Amount and type of subtractions from taxable income as provided on the state income tax form.
- (k) To the extent available from published statistical data, estimated cost of the following items not taxed by this state due to federal statute or regulation:
  - (i) Capital gains.
  - (ii) Accelerated depreciation.
  - (iii) Other items generally regarded as income that are not subject to state taxation because of exemption under the internal revenue code.
- (l) Number and amount of credits granted to persons covered by development rights agreements pursuant to part 361 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.36101 to 324.36117, by income class.
- (m) Other deductions or credits as provided by law.

**History:** 1979, Act 72, Imd. Eff. July 31, 1979 ;-- Am. 1983, Act 7, Imd. Eff. Mar. 16, 1983 ;-- Am. 1996, Act 32, Imd. Eff. Feb. 26, 1996 ;-- Am. 2003, Act 38, Imd. Eff. July 8, 2003