SENATE BILL No. 1087

January 26, 2010, Introduced by Senators PAPPAGEORGE, HUNTER, BIRKHOLZ, KAHN and JANSEN and referred to the Committee on Finance.

A bill to amend 2007 PA 36, entitled

"Michigan business tax act,"

(MCL 208.1101 to 208.1601) by adding section 460a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

SEC. 460A. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31, 2009, A TAXPAYER THAT IS AN OWNER OF A SERVICE STATION MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO $250.00 FOR THE PURCHASE AND INSTALLATION OF A FUEL CALL BUTTON AT EACH SERVICE STATION OWNED BY THE TAXPAYER DURING THE TAX YEAR THAT IS TO BE USED BY A DISABLED PERSON WITH A CERTIFICATE OF IDENTIFICATION, WINDSHIELD PLACARD, SPECIAL REGISTRATION PLATES ISSUED UNDER SECTION 803D OF THE MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.803D, A SPECIAL REGISTRATION PLATE ISSUED UNDER SECTION 803F OF THE MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.803F, THAT HAS A

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TAB FOR PERSONS WITH DISABILITIES ATTACHED, A CERTIFICATE OF IDENTIFICATION OR WINDSHIELD PLACARD FROM ANOTHER STATE, OR SPECIAL REGISTRATION PLATES FROM ANOTHER STATE ISSUED FOR PERSONS WITH DISABILITIES TO OBTAIN REFUELING ASSISTANCE AT THAT SERVICE STATION. A SINGLE TAXPAYER SHALL NOT CLAIM A CREDIT FOR THE PURCHASE AND INSTALLATION OF MORE THAN 1 FUEL CALL BUTTON AT EACH SERVICE STATION.

(2) THE CREDIT SHALL BE CLAIMED ON A FORM AND IN A MANNER AS PRESCRIBED BY THE DEPARTMENT. THE DEPARTMENT MAY REQUIRE REASONABLE PROOF FROM THE TAXPAYER VERIFYING THE PURCHASE AND INSTALLATION OF A FUEL CALL BUTTON AT EACH SERVICE STATION FOR WHICH A CREDIT IS SOUGHT.

(3) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE REFUNDED.

(4) AS USED IN THIS SECTION, "FUEL CALL BUTTON" MEANS A CALLING DEVICE THAT MEETS ALL OF THE FOLLOWING SPECIFICATIONS:

(A) MUST PROVIDE A RECOGNIZABLE SIGNAL INSIDE THE SERVICE STATION THAT A DRIVER NEEDS REFUELING ASSISTANCE.

(B) MUST BE ABLE TO BE OPERATED FROM THE VEHICLE USING ONLY 1 HAND.

(C) MUST HAVE AT LEAST 1 SIGN NEXT TO IT THAT IDENTIFIES THE DEVICE AND SPECIFIES THE HOURS WHEN REFUELING ASSISTANCE IS AVAILABLE.

(D) MUST BE ABLE TO BE OPERATED FROM THE VEHICLE IN ACCORDANCE WITH ALL REQUIREMENTS AND THE ACCESSIBILITY GUIDELINES PROMULGATED PURSUANT TO THE AMERICANS WITH DISABILITIES ACT OF 1990, 42 USC

1 12101 TO 12213.