

**CHAPTER 23
INCOME TAX ORDINANCE**

23.01 ADOPTION BY REFERENCE.

The City hereby adopts by reference the provisions of The City Income Tax Act, Act 284 of 1964, Chapter 2, Uniform City Income Tax Ordinance, as amended in accordance with the provisions of MCL 141.501 et seq., a true copy which is on file with the City Clerk.

History: (Section Amnd 12-27-09;-)

23.02 Section 31. Exemptions

Section 31(1) An individual taxpayer, in computing his taxable income, is allowed a deduction of six hundred dollars (\$600.00) for each personal and dependency exemption which the taxpayer has under the rules for determining exemptions and dependents as provided in the Federal Internal Revenue Code. The taxpayer may claim his spouse and dependents as exemptions, but if the taxpayer and the spouse are both subject to the tax imposed by this section, the number of exemptions claimed by each of them when added together shall not exceed the total number of exemptions allowed under this section.

(2) An additional exemption is allowed for each of the following for which the taxpayer qualifies:

(a) A taxpayer who is a paraplegic, quadriplegic, or hemiplegic, or who is a totally or permanently disabled person as defined in Section 216 of Title II of the Social Security Act, 42 U.S.C. 416.

(b) A taxpayer who is blind as defined in Section 504 of the Income Tax Act of 1967, Act No. 281 of the Public Acts of 1967, being Section 206.504 of the Michigan Compiled Laws.

(c) A taxpayer who is a deaf person as defined in Section 2 of the Deaf Persons' Interpreters Act, Act No. 204 of the Public Acts of 1982, being section 393.502 of the Michigan Compiled Laws.

(d) A taxpayer who is 65 years of age or older.

(3) An exemption is allowed under subsection 31(1) to a person with respect to whom a deduction under section 151 of the Internal Revenue Code is allowable to another federal taxpayer during the tax year and is therefore not considered to have a federal personal exemption under subsection 31(1).

History: (Section 23.02 Amnd 12-27-09;-)

23.03 This Ordinance shall take effect at 12:01 a.m., January 1, 1967.