



# TaxNewsFlash

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## Michigan: Research and development credit law enacted

The governor on January 13, 2025, signed legislation ([2023-HNB-5100.pdf](#)) establishing a research and development (R&D) tax credit in Michigan effective for tax years beginning on or after January 1, 2025.

- Taxpayers will need to submit tentative claims by April 1, 2026, to apply for the 2025 tax year, and the deadline will be moved up to March 15 in later years.
- The state will award a maximum of \$100 million in tax credits per year, so if aggregate claims are greater than that, the awarded credits will be prorated.

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