

**SUBSTITUTE FOR  
HOUSE BILL NO. 4068**

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.847) by adding section 253.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           **Sec. 253. (1) For tax years that begin on and after January 1,**  
2 **2023 and subject to the applicable limitations in this section, a**  
3 **taxpayer may claim a credit against the tax imposed by this part**  
4 **equal to \$25.00 for each verified blood donation made during the**  
5 **tax year. The department may require the taxpayer to submit the**  
6 **documentation or other reasonable proof with the annual return for**  
7 **which a credit is claimed under this section to support the number**  
8 **of verified blood donations claimed under this section. An**  
9 **individual taxpayer shall not claim a credit under this section for**



1 more than 6 verified blood donations in a single tax year.

2 (2) If the credit allowed under this section exceeds the tax  
3 liability of the taxpayer for the tax year, that portion of the  
4 credit that exceeds the tax liability shall be refunded.

5 (3) As used in this section:

6 (a) "Blood donation" means the voluntary and uncompensated  
7 donation of whole blood, or specific components of blood, by an  
8 individual, drawn for use by a nonprofit blood bank organization.

9 (b) "Verified blood donation" means a blood donation by an  
10 individual that is documented by the nonprofit blood bank  
11 organization.

