



**House
Legislative
Analysis
Section**

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TAX EXEMPTION FOR PRIMARY CARETAKER

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APR 17 1989

House Bill 4295

Sponsor: Rep. Gerald H. Law

Committee: Senior Citizens & Retirement

Mich. State Law Library

Complete to 3-7-89

A SUMMARY OF HOUSE BILL 4295 AS INTRODUCED 2-23-89

The bill would amend the Income Tax Act to allow a taxpayer who provided primary care for a family member over 60 years of age one additional tax exemption of \$1,500 if the primary care prevented the institutionalization of the family member, as determined by the Department of Social Services. By primary care, the bill refers to care that meets the physical or mental requirements of the family member including, but not limited to, acts relating to health, safety, nutrition, hygiene, homemaking, or other activities of daily living. A "family member" would be defined, under the bill, as the taxpayer's present or former spouse, natural or adoptive parent, natural or adopted child, sibling, uncle, aunt, nephew, niece, first cousin, stepparent, stepbrother, or stepsister; or a person who was a dependent of the taxpayer as defined in the Internal Revenue Code. Also included would be someone who would fit the above description except that he or she was the taxpayer's half-blood relative, a relative of an adoptive parent of the taxpayer, or a relative of the taxpayer from a preceding generation, as denoted by the prefix "grand," "great," or "great-great."

MCL 206.30

House Bill 4295 (3-7-89)