

# HOUSE BILL No. 5269

October 17, 1991, Introduced by Reps. Bennane, Yokich, Gire, Gubow, Olshove, Wozniak, Stallworth, DeMars, Barns, Hunter and Rocca and referred to the Committee on Taxation.

A bill to amend Act No. 228 of the Public Acts of 1975, entitled  
"Single business tax act,"  
as amended, being sections 208.1 to 208.145 of the Michigan Compiled Laws, by adding section 36c.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 228 of the Public Acts of 1975, as  
2 amended, being sections 208.1 to 208.145 of the Michigan Compiled  
3 Laws, is amended by adding section 36c to read as follows:

4 SEC. 36C. (1) AN EMPLOYER MAY CREDIT AGAINST THE TAX IMPOSED  
5 BY THIS ACT AN AMOUNT EQUAL TO 25% OF THAT EMPLOYER'S BONE MARROW  
6 DONOR EXPENSE FOR THE TAXABLE YEAR.

7 (2) IF IN DETERMINING THE AMOUNT OF THE CREDIT UNDER THIS  
8 SECTION AN AMOUNT ALLOWED FOR THE TAX YEAR UNDER SECTION 170 OF  
9 THE INTERNAL REVENUE CODE IS INCLUDED IN THE BONE MARROW DONOR

1 EXPENSE, THE EMPLOYER SHALL ADD THE AMOUNT ALLOWED AS A DEDUCTION  
2 TO THAT EMPLOYER'S FEDERAL TAXABLE INCOME.

3 (3) IF THE CREDIT ALLOWED UNDER THIS SECTION FOR THE TAX  
4 YEAR AND ANY UNUSED CARRYFORWARD OF THE CREDIT ALLOWED BY THIS  
5 SECTION EXCEEDS THE CLAIMANT'S TAX LIABILITY FOR THE TAXABLE  
6 YEAR, THAT PORTION THAT EXCEEDS THE TAX LIABILITY FOR THE TAXABLE  
7 YEAR SHALL NOT BE REFUNDED BUT MAY BE CARRIED FORWARD TO OFFSET  
8 TAX LIABILITY WITHIN THE 5 TAX YEARS IMMEDIATELY SUCCEEDING THAT  
9 TAX YEAR.

10 (4) AS USED IN THIS SECTION, "BONE MARROW DONOR EXPENSE"  
11 MEANS AN AMOUNT PAID OR COST INCURRED BY AN EMPLOYER FOR ANY OF  
12 THE FOLLOWING:

13 (A) DEVELOPMENT OF A BONE MARROW DONATION PROGRAM.

14 (B) EMPLOYEE EDUCATION RELATED TO BONE MARROW DONATION.

15 (C) COMPENSATION TO A HEALTH CARE PROVIDER FOR DETERMINING  
16 THE TISSUE TYPE OF AN EMPLOYEE WHO AGREES TO DONATE BONE MARROW.

17 (D) EMPLOYEE COMPENSATION FOR THE PERIOD OF TIME REASONABLY  
18 RELATED TO THE TISSUE TYPING AND BONE MARROW DONATION OF THAT  
19 EMPLOYEE.

20 (E) TRANSPORTATION OF AN EMPLOYEE TO THE SITE OF A DONATION  
21 OR TO ANY OTHER SITE FOR A SERVICE THAT THE DEPARTMENT OF PUBLIC  
22 HEALTH DETERMINES NECESSARY FOR A SUCCESSFUL BONE MARROW  
23 DONATION.

24 Section 2. This amendatory act shall not take effect unless  
25 all of the following bills of the 86th Legislature are enacted  
26 into law:

1 (a) Senate Bill No. \_\_\_\_ or House Bill No. 5270 (request  
2 no. 04289'91).

3 (b) Senate Bill No. \_\_\_\_ or House Bill no. 5268 (request  
4 No. 04289'91 a).