

Romney Building, 10th Floor Lansing, Michigan 48909 Phone: 517/373-6466 **INCOME TAX: MEDICAL EXPENSES**

House Bill 5134

Sponsor: Rep. Barbara Dobb

Committee: Tax Policy

Complete to 6-1-98

A SUMMARY OF HOUSE BILL 5134 AS INTRODUCED 9-30-97

The bill would amend the Income Tax Act to provide a deduction from adjusted gross income for the amount paid by a taxpayer for medical care expenses for which a deduction under Section 213 of the Internal Revenue Code may be claimed. (The federal act permits the deduction of medical expenses in excess of 7.5 percent of adjusted gross income.)

MCL 206.30

Analyst: C. Couch

[■] This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.