



House Office Building, 9 South  
Lansing, Michigan 48909  
Phone: 517/373-6466

## CREDIT FOR SPOUSE'S NURSING HOME EXPENSES

**House Bill 4465**  
**Sponsor: Rep. Jennifer Faunce**  
**Committee: Tax Policy**

**Complete to 8-30-00**

### A SUMMARY OF HOUSE BILL 4465 AS INTRODUCED 4-14-99

The bill would amend the Income Tax Act to allow a taxpayer whose spouse was in a nursing home to claim a credit against the state income tax equal to the amount paid in the tax year for home maintenance expenses or \$500, whichever was less. As introduced, the bill would apply to the 1999 tax year and tax years thereafter. (A credit directly reduces the amount of income tax due.)

The term "home maintenance expenses" is defined to mean expenses paid by a taxpayer while his or her spouse was a nursing home resident that enabled the taxpayer to remain in his or her own home.

MCL 206.267

House Bill 4465 (8-30-00)

Analyst: C. Couch

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