

HOUSE BILL No. 4465

April 14, 1999, Introduced by Reps. Faunce, Woronchak, Richardville, Howell, Stamas, Hager, Rick Johnson, Allen and Van Woerkom and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 267.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 267. (1) FOR THE 1999 TAX YEAR AND EACH TAX YEAR AFTER
2 THE 1999 TAX YEAR, A TAXPAYER WHOSE SPOUSE IS IN A NURSING HOME
3 MAY CREDIT AGAINST THE TAX IMPOSED BY THIS ACT THE AMOUNT THE
4 TAXPAYER PAID IN THE TAX YEAR FOR HOME MAINTENANCE EXPENSES OR
5 \$500.00, WHICHEVER IS LESS.

6 (2) AS USED IN THIS SECTION:

7 (A) "HOME MAINTENANCE EXPENSES" MEANS EXPENSES OF THE TAX-
8 PAYER PAID IN THE TAX YEAR BY THE TAXPAYER WHOSE SPOUSE IS A RES-
9 IDENT OF A NURSING HOME DURING THE TIME THE SPOUSE IS IN THE
10 NURSING HOME THAT ALLOW THE TAXPAYER TO REMAIN IN HIS OR HER
11 HOME.

1 (B) "NURSING HOME" MEANS THAT TERM AS DEFINED IN SECTION
2 20109 OF THE PUBLIC HEALTH CODE, 1978 PA 368, MCL 333.20109.