

# HOUSE BILL No. 4802

June 17, 1999, Introduced by Rep. Mead 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 WHO PRACTICES AS EITHER OF THE FOL-  
3 LOWING MAY CREDIT AGAINST THE TAX IMPOSED BY THIS ACT AN AMOUNT  
4 EQUAL TO THE UNCOMPENSATED TREATMENT PROVIDED INDIGENT PATIENTS  
5 IN THIS STATE DURING THE TAX YEAR OR \$5,000.00, WHICHEVER IS  
6 LESS:  
7        (A) AN EMERGENCY PHYSICIAN.  
8        (B) A DENTIST.  
9        (2) THE AMOUNT THAT MAY BE USED AS A CREDIT UNDER THIS  
10 SECTION SHALL BE DETERMINED BY USING THE STANDARD MEDICARE FEE

1 SCHEDULE FOR THE SERVICES PROVIDED BY THE TAXPAYER APPLICABLE FOR  
2 THE TAX YEAR IN WHICH THE CREDIT IS CLAIMED.

3 (3) A TAXPAYER WHO CLAIMS A CREDIT UNDER THIS SECTION SHALL  
4 SUBMIT CERTIFICATION FROM THE DEPARTMENT OF COMMUNITY HEALTH THAT  
5 STATES THAT THE TAXPAYER PRACTICED AS AN EMERGENCY PHYSICIAN OR  
6 DENTIST IN THIS STATE DURING THE TAX YEAR WITH HIS OR HER ANNUAL  
7 RETURN ON WHICH A CREDIT UNDER THIS SECTION IS CLAIMED.

8 (4) A TAXPAYER WHO CLAIMS A CREDIT UNDER THIS SECTION SHALL  
9 MAINTAIN DOCUMENTATION OF ALL EMERGENCY HEALTH SERVICES OR DENTAL  
10 SERVICES PROVIDED TO INDIGENT PATIENTS IN THIS STATE USED TO CAL-  
11 CULATE THE CREDIT UNDER THIS SECTION AND SUBMIT THAT DOCUMEN-  
12 TATION TO THE DEPARTMENT UPON REQUEST BY THE DEPARTMENT.

13 (5) THE CREDIT ALLOWED UNDER THIS SECTION SHALL ONLY BE  
14 CLAIMED BY THE INDIVIDUAL PHYSICIAN WHO PROVIDES THE EMERGENCY  
15 HEALTH SERVICES OR THE INDIVIDUAL DENTIST WHO PROVIDES THE DENTAL  
16 SERVICES AND SHALL NOT BE CLAIMED BY ANY CORPORATE ENTITY OR  
17 OTHER INDIVIDUAL.

18 (6) AS USED IN THIS SECTION:

19 (A) "DENTAL SERVICES" MEANS SERVICES PROVIDED BY A DENTIST  
20 AS PART OF HIS OR HER PRACTICE OF DENTISTRY.

21 (B) "DENTIST" AND "PRACTICE OF DENTISTRY" MEAN THOSE TERMS  
22 AS DEFINED IN SECTION 16601 OF THE PUBLIC HEALTH CODE, 1978 PA  
23 368, MCL 333.16601.

24 (C) "EMERGENCY PHYSICIAN" MEANS A PHYSICIAN WHO PROVIDES  
25 MEDICAL CARE IN AN EMERGENCY DEPARTMENT OF A HOSPITAL.

26 (D) "EMERGENCY HEALTH SERVICES" MEANS MEDICALLY NECESSARY  
27 SERVICES PROVIDED IN A HOSPITAL EMERGENCY DEPARTMENT FOR THE

1 SUDDEN ONSET OF A MEDICAL CONDITION THAT MANIFESTS ITSELF BY  
2 SIGNS AND SYMPTOMS OF SUFFICIENT SEVERITY, INCLUDING SEVERE PAIN,  
3 SUCH THAT THE ABSENCE OF IMMEDIATE MEDICAL ATTENTION COULD REA-  
4 SONABLY BE EXPECTED TO RESULT IN SERIOUS JEOPARDY TO THE  
5 INDIVIDUAL'S HEALTH OR TO A PREGNANCY IN THE CASE OF A PREGNANT  
6 PERSON, SERIOUS IMPAIRMENT TO BODILY FUNCTIONS, OR SERIOUS DYS-  
7 FUNCTION OF ANY BODILY ORGAN OR PART.

8 (E) "HOUSEHOLD INCOME" MEANS THAT TERM AS DEFINED IN SECTION  
9 508.

10 (F) "INDIGENT" MEANS A PERSON WHO HAS NO SOURCE OF MEDICAL  
11 INSURANCE OR COVERAGE AND WHO HAS HOUSEHOLD INCOME FOR THE TAX  
12 YEAR IN WHICH THE EMERGENCY HEALTH SERVICES OR DENTAL SERVICES  
13 WERE PROVIDED THAT DOES NOT EXCEED 3 TIMES THE FEDERAL POVERTY  
14 LEVEL FOR A FAMILY THE SIZE OF THE INDIGENT PERSON'S FAMILY.

15 (G) "PHYSICIAN" MEANS THAT TERM AS DEFINED IN SECTION  
16 17001(1)(C) OR 17501(1)(B) OF THE PUBLIC HEALTH CODE, 1978 PA  
17 368, MCL 333.17001 AND 333.17501.

18 (H) "UNCOMPENSATED MEDICAL TREATMENT" MEANS EMERGENCY HEALTH  
19 SERVICES OR DENTAL SERVICES PROVIDED TO A PERSON WHO IS INDIGENT  
20 FOR WHICH THE TAXPAYER WHO PROVIDED THE SERVICES IS NOT PAID.