



HOUSE BILL No. 6095

November 9, 2000, Introduced by Reps. Sanborn, Hager, Bisbee, Law, Shackleton, Rick Johnson, Julian, Van Woerkom, Bishop, Ehardt, Koetje, Pappageorge, Toy, Patterson, Tabor, Gilbert, Richardville, Bradstreet, Kuipers, Vear, Mead, Gosselin, Green, Stamas, Woronchak, Jelinek, Mortimer, DeVuyst, Jansen, Pumford, DeRossett, Vander Roest, Garcia, Kowall, Shulman, Birkholz, Howell, Caul, Ruth Johnson, Rocca, Geiger, Richner, Raczkowski, Allen, Jellema, Byl, Middaugh, DeWeese, Voorhees, LaSata, Faunce and Hart 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 TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2000, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY
3 THIS ACT EQUAL TO THE SUM OF THE FOLLOWING AMOUNTS:

4 (A) THE AMOUNT PAID IN THE TAX YEAR BY THE TAXPAYER FOR SUP-
5 PLIES AND EQUIPMENT, PRESCRIBED BY A PHYSICIAN, FOR THE TREATMENT
6 AND MONITORING OF THE DIABETES OF THE TAXPAYER OR A DEPENDENT OF
7 THE TAXPAYER.

8 (B) AMOUNTS PAID FOR EDUCATIONAL TRAINING FOR THE TREATMENT
9 OF DIABETES AS PRESCRIBED BY A PHYSICIAN FOR THE TAXPAYER OR A
10 DEPENDENT OF THE TAXPAYER, NOT TO EXCEED \$300.00 PER INDIVIDUAL
11 PER TAX YEAR.

1 (2) IF THE CREDIT UNDER THIS SECTION EXCEEDS THE TAX
2 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION THAT
3 EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.

4 (3) AS USED IN THIS SECTION:

5 (A) "DIABETES" INCLUDES ALL OF THE FOLLOWING:

6 (i) GESTATIONAL DIABETES.

7 (ii) INSULIN-USING DIABETES.

8 (iii) NON-INSULIN-USING DIABETES.

9 (B) "PHYSICIAN" MEANS A PHYSICIAN AS DEFINED IN SECTION
10 17001(1)(C) OR 17501(1)(B) OF THE PUBLIC HEALTH CODE, 1978
11 PA 368, MCL 333.17001 AND 333.17501, OR A PODIATRIST AS DEFINED
12 IN SECTION 18001 OF THE PUBLIC HEALTH CODE, 1978 PA 368, MCL
13 333.18001.