

## DIABETES TAX CREDIT

House Bill 4100

Sponsor: Rep. Alan Sanborn

Committee: Tax Policy

Complete to 3-6-01

### A SUMMARY OF HOUSE BILL 4100 AS INTRODUCED 1-31-01

The bill would amend the Income Tax Act to provide a tax credit in tax years beginning after December 31, 2000, for 1) amounts paid for supplies and equipment prescribed by a physician in the treatment and monitoring of diabetes; and 2) amounts paid for educational training for the treatment of diabetes as prescribed by a physician, not to exceed \$300 per individual per tax year. The credit would apply to the treatment of the diabetes of the taxpayer or a dependent of a taxpayer.

The tax credit would be refundable; that is, if the credit exceeded the tax liability of the taxpayer for the tax year, the portion exceeding the tax liability would be refunded to the taxpayer.

The term "diabetes" is defined in the bill to include gestational diabetes, insulin-using diabetes, and non-insulin-using diabetes. The term "physician" would mean a medical doctor or osteopathic medical doctor or a podiatrist.

MCL 206.269

House Bill 4100 (3-6-01)

Analyst: C. Couch

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