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INCOME TAX CREDIT FOR NURSING HOME VOLUNTEERS

House Bill 4566

Sponsor: Rep. Derrick Hale

Committee: Tax Policy

Complete to 8-22-01

A SUMMARY OF HOUSE BILL 4566 AS INTRODUCED 4-17-01

The bill would amend the Income Tax Act to allow qualified volunteers at nursing homes to claim a credit equal to the eligible expenses for activities benefiting nursing home residents, with the total credit not to exceed \$500 per year. (A credit directly reduces the amount of tax owed.)

A qualified volunteer would be defined to refer to someone 1) who had personal contact with residents of a nursing home for at least three hours per week, performing functions such as writing letters, reading, visiting, helping with meals, entertaining, walking, assisting with daily living activities, and similar activities; 2) who underwent an orientation or training program from the nursing home or an organization that regularly trained volunteers chosen by the nursing home; and 3) whose activities were performed at the request of or for the benefit of a resident of the nursing home. The person also could not be paid or receive compensation of any kind from the nursing home at which he or she was volunteering.

The term “eligible expenses” would refer to mileage from the volunteer’s home to the nursing home at the state employee reimbursement rate; the cost of personal care items and toiletries; the cost of craft items; stationery, books, and similar items; and clothing. The nursing home would have to be licensed under Article 17 of the Public Health Code.

MCL 206.269

Analyst: C. Couch

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