

HOUSE BILL No. 4100

January 31, 2001, Introduced by Reps. Sanborn, Cassis, Stewart, Middaugh, Kooiman, Mortimer, Rocca, Koetje, Ehardt, Mead and Richner 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 269.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 269. (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.