

HOUSE BILL No. 4566

April 17, 2001, Introduced by Reps. Hale, Raczkowski, Jacobs, Hansen, Neumann, Bogardus, Jamnick, Minore, Quarles, Rison, Clark, Dennis, Sheltroun, Wojno, Thomas, Anderson, Waters, Bernero, Hardman, Gielegghem, Kolb, Williams, Lipsey, Murphy, Stallworth, Schermesser, Frank, Basham, O'Neil, Mans, Lockwood, Zelenko, Spade, Kilpatrick and Lemmons 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 WHO IS A QUALIFIED VOLUNTEER AT A NURSING HOME
3 MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO
4 THE SUM OF ELIGIBLE EXPENSES IN THE TAX YEAR FOR ACTIVITIES THAT
5 ARE FOR THE BENEFIT OF A RESIDENT OF THE NURSING HOME AT WHICH
6 THE QUALIFIED VOLUNTEER IS VOLUNTEERING, NOT TO EXCEED \$500.00
7 PER YEAR.

8 (2) AS USED IN THIS SECTION:

9 (A) "ELIGIBLE EXPENSES" MEANS ALL OF THE FOLLOWING:

10 (i) MILEAGE FROM THE QUALIFIED VOLUNTEER'S HOME TO THE
11 NURSING HOME AT WHICH HE OR SHE IS VOLUNTEERING FIGURED AT THE

1 SAME RATE THAT THIS STATE USES FOR MILEAGE REIMBURSEMENT FOR
2 STATE EMPLOYEES.

3 (ii) ALL OF THE FOLLOWING IF PURCHASED FOR A RESIDENT OF THE
4 NURSING HOME:

5 (A) PERSONAL CARE ITEMS AND TOILETRIES.

6 (B) CRAFT ITEMS, STATIONERY, BOOKS, AND OTHER SIMILAR
7 ITEMS.

8 (C) CLOTHING.

9 (B) "NURSING HOME" MEANS A NURSING HOME LICENSED UNDER ARTI-
10 CLE 17 OF THE PUBLIC HEALTH CODE, 1978 PA 368, MCL 333.20101 TO
11 333.22260.

12 (C) "QUALIFIED VOLUNTEER" MEANS A PERSON WHO MEETS ALL OF
13 THE FOLLOWING CRITERIA:

14 (i) IS NOT PAID AND RECEIVES NO COMPENSATION OF ANY KIND
15 FROM THE NURSING HOME AT WHICH HE OR SHE IS VOLUNTEERING.

16 (ii) RECEIVES AN ORIENTATION OR TRAINING PROGRAM FROM THE
17 NURSING HOME OR AN ORGANIZATION THAT REGULARLY TRAINS VOLUNTEERS
18 CHOSEN BY THE NURSING HOME.

19 (iii) HAS PERSONAL CONTACT WITH RESIDENTS OF THE NURSING
20 HOME AT THE NURSING HOME PERFORMING FUNCTIONS SUCH AS WRITING
21 LETTERS, READING, VISITING, HELPING WITH MEALS, ENTERTAINING,
22 WALKING, ASSISTING WITH DAILY LIVING ACTIVITIES, AND OTHER SIMI-
23 LAR ACTIVITIES FOR AT LEAST 3 HOURS PER WEEK.

24 (iv) ALL ACTIVITIES PERFORMED ARE AT THE REQUEST OF OR FOR
25 THE BENEFIT OF A RESIDENT OF THE NURSING HOME.