

HOUSE BILL No. 6176

June 5, 2002, Introduced by Reps. Gosselin, George, DeWeese, Lipsey, Drolet, Stewart, Mead, Toy and Kooiman 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 270.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 270. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2001, A TAXPAYER MAY CLAIM A CREDIT OF \$25.00 AGAINST THE TAX
3 IMPOSED BY THIS ACT FOR EACH PINT OF BLOOD THE TAXPAYER DONATES,
4 NOT TO EXCEED \$100.00 PER TAX YEAR.

5 (2) IF TAXPAYERS FILE A JOINT RETURN, EACH JOINT FILER SHALL
6 CALCULATE THE CREDIT UNDER SUBSECTION (1) BASED ON THE NUMBER OF
7 PINTS OF BLOOD HE OR SHE DONATED IN THE TAX YEAR, NOT TO EXCEED A
8 TOTAL FOR BOTH JOINT FILERS OF \$200.00 FOR THE TAX YEAR.

9 (3) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
10 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT

1 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE
2 REFUNDED.