



House Office Building, 9 South
Lansing, Michigan 48909
Phone: 517/373-6466

INCOME TAX EXEMPTION FOR CARING FOR A PARENT

House Bill 4512

Sponsor: Rep. Rick Shaffer

Committee: Tax Policy

Complete to 8-26-03

A SUMMARY OF HOUSE BILL 4512 AS INTRODUCED 4-2-03

The bill would amend the Income Tax Act to allow a taxpayer to claim an additional exemption of \$1,500, if the taxpayer provides primary care for a parent who is at least 65 years of age, and if the Family Independence Agency determines that the provision of such care prevents the institutionalization (e.g. a nursing home or assisted living services) of that parent. [An exemption reduces the amount of income subject to tax.]

The terms “primary care” refers to acts meeting the physical or mental requirements of a person who cannot meet those requirements without assistance or supervision. Such acts include those relating to health, safety, nutrition, hygiene, homemaking, or other activities or daily living.

MCL 206.30

House Bill 4512 (8-26-03)

Analyst: M. Wolf

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.