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## INCOME TAX CREDIT FOR NURSING HOME CARE, ETC.

House Bill 4862

Sponsor: Rep. Stephen Ehardt

Committee: Tax Policy

Complete to 8-25-03

### A SUMMARY OF HOUSE BILL 4862 AS INTRODUCED 6-19-03

The bill would amend the Income Tax Act to establish a nonrefundable income tax credit equal to the costs, up to \$500, incurred by a taxpayer for providing nursing home services, adult foster care services, or home health care or assisted living services for a family member for tax years beginning after December 31, 2002.

To be eligible to claim the credit, the taxpayer must provide care for a spouse, child, parent, or grandparent (or child, parent, or grandparent of a spouse, if filing jointly), and the family member who is being cared for must have a household income of 200 percent or less of the federal poverty guidelines, as published by the U.S. Department of Health and Human Services.

MCL 206.269

House Bill 4862 (8-25-03)

Analyst: M. Wolf

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