

HOUSE BILL No. 4862

June 19, 2003, Introduced by Reps. Ehardt, Woronchak, Milosch, Acciavatti, Gaffney, Pappageorge, Howell, Stahl, Shaffer, Casperson, Robertson, Palmer, Hune, LaJoy, Steil, Wenke, Nofs, Middaugh, Hoogendyk, Walker, Pastor, DeRossett, Vander Veen, Hummel, Farhat, Hart, Newell, Stakoe, Bradstreet, Nitz, Bisbee, Caswell, Ward, Moolenaar, Mortimer, Julian, Emmons, Kooiman, Stewart, Caul, Ruth Johnson, Hager, Rocca, Sheen, Brandenburg, Voorhees, Meyer, Murphy, Richardville, Amos and Wojno 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 2002, a taxpayer may claim a credit against the tax imposed by
3 this act equal to 100% of the unreimbursed costs paid in the tax
4 year to provide qualified care for an eligible family member, not
5 to exceed \$500.00.

6 (2) If the amount of the credit allowed under this section
7 exceeds the tax liability of the taxpayer for the tax year, that
8 portion of the credit that exceeds the tax liability shall not be
9 refunded.

10 (3) As used in this section:

11 (a) "Eligible family member" means a spouse, child, parent,

1 or grandparent of the taxpayer, or of the spouse of the taxpayer
2 if the taxpayers file a joint return under this act, if the
3 household income of the eligible family member is 200% or less of
4 the federal poverty guidelines.

5 (b) "Federal poverty guidelines" means the poverty
6 guidelines published annually in the federal register by the
7 United States department of health and human services under its
8 authority to revise the poverty line under section 673(2) of
9 subtitle B of title VI of the omnibus budget reconciliation act
10 of 1981, Public Law 97-35, 42 U.S.C. 9902.

11 (c) "Household income" means that term as defined in section
12 508.

13 (d) "Qualified care" means any of the following:

14 (i) Nursing home services.

15 (ii) Adult foster care services.

16 (iii) Home health care or assisted living services,
17 including, but not limited to:

18 (A) Homemaker services.

19 (B) Respite services

20 (C) Adult day care.

21 (D) Chore services.

22 (E) Private duty nursing.

23 (F) Counseling.

24 (G) Home delivered meals.

25 (H) Training in a variety of independent living skills.

26 (I) Personal care supervision.