

# HOUSE BILL No. 6280

September 29, 2004, Introduced by Rep. Kolb and referred to the Committee on Tax Policy.

A bill to amend 1975 PA 228, entitled  
"Single business tax act,"  
(MCL 208.1 to 208.145) by adding section 35d.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 35d. (1) For tax years that begin after December 31,  
2   2004 and before January 1, 2010, a taxpayer may claim a credit  
3   against the tax imposed by this act equal to the cost of an  
4   automated external defibrillator that is kept at the taxpayer's  
5   place of business and available for its intended use by  
6   individuals trained to use it.

7       (2) If the amount of the credit allowed under this section  
8   exceeds the tax liability of the taxpayer for the tax year, that  
9   portion of the credit that exceeds the tax liability shall be  
10  refunded.

11       (3) As used in this section, "automated external

1 defibrillator" means a heart monitor and defibrillator that meets  
2 all of the following criteria:

3       (a) Has received approval from the United States food and  
4 drug administration of its premarket notification filed under  
5 section 510(k) of the federal food, drug, and cosmetic act, 21  
6 USC 360.

7       (b) Is capable of recognizing the presence or absence of  
8 ventricular fibrillation or rapid ventricular tachycardia and is  
9 capable of determining, without interpretation of cardiac rhythm  
10 by an operator, whether defibrillation should be performed.

11       (c) On determining that defibrillation should be performed,  
12 automatically charges and requests delivery of an electrical  
13 impulse to an individual's heart.