

HOUSE BILL No. 4132

February 1, 2005, Introduced by Rep. Mortimer 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 272.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 272. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2004, A TAXPAYER WHO IS A MEDICAL PROFESSIONAL MAY CLAIM A CREDIT
3 AGAINST THE TAX IMPOSED BY THIS ACT EQUAL TO THE DIFFERENCE BETWEEN
4 THE AMOUNT RECEIVED FROM THE MEDICAID PROGRAM FOR MEDICAL SERVICES
5 PROVIDED TO PERSONS WHOSE MEDICAL SERVICES ARE PAID FOR IN WHOLE OR
6 IN PART BY THE MEDICAID PROGRAM AND THE AMOUNT THAT WOULD HAVE BEEN
7 RECEIVED UNDER THE MEDICARE PROGRAM IF THE PERSONS HAD BEEN
8 ELIGIBLE FOR THE MEDICARE PROGRAM FOR THE SAME MEDICAL SERVICES.

1 (2) A TAXPAYER WHO CLAIMS A CREDIT UNDER THIS SECTION SHALL
2 SUBMIT CERTIFICATION FROM THE DEPARTMENT OF COMMUNITY HEALTH THAT
3 STATES THAT THE TAXPAYER PRACTICED AS A PHYSICIAN IN THIS STATE
4 DURING THE TAX YEAR WITH HIS OR HER ANNUAL RETURN ON WHICH A CREDIT
5 UNDER THIS SECTION IS CLAIMED.

6 (3) A TAXPAYER WHO CLAIMS A CREDIT UNDER THIS SECTION SHALL
7 MAINTAIN DOCUMENTATION OF ALL MEDICAL SERVICES PROVIDED TO PATIENTS
8 IN THIS STATE USED TO CALCULATE THE CREDIT UNDER THIS SECTION AND
9 SUBMIT THAT DOCUMENTATION TO THE DEPARTMENT OF TREASURY UPON
10 REQUEST BY THE DEPARTMENT OF TREASURY.

11 (4) AS USED IN THIS SECTION:

12 (A) "MEDICAID PROGRAM" MEANS A PROGRAM FOR MEDICAL ASSISTANCE
13 ESTABLISHED UNDER TITLE XIX OF THE SOCIAL SECURITY ACT, CHAPTER
14 531, 42 USC 1396 TO 1396F, 1396G-1 TO 1396R-6, AND 1396R-8 TO
15 1396V.

16 (B) "MEDICAL PROFESSIONAL" MEANS A PROVIDER THAT PARTICIPATES
17 IN THE MEDICAID PROGRAM.