

# HOUSE BILL No. 6515

September 29, 2010, Introduced by Reps. Griffin, Nerat, Scripps, Kandrevas and Lahti and referred to the Committee on Health Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 278.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 278. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2        2010, SUBJECT TO SUBSECTION (2), A QUALIFIED TAXPAYER WHO PROVIDES  
3        QUALIFIED MEDICAL SERVICES MAY CLAIM A CREDIT AGAINST THE TAX  
4        IMPOSED BY THIS ACT EQUAL TO THE LESSER OF THE FOLLOWING:

5        (A) THE SUM OF THE VALUE OF THE QUALIFIED MEDICAL SERVICES  
6        PROVIDED. FOR PURPOSES OF THIS SUBDIVISION, THE VALUE OF MEDICAL  
7        SERVICES PROVIDED SHALL BE DETERMINED ACCORDING TO THE USUAL,  
8        REASONABLE, AND CUSTOMARY RATE IMPOSED FOR SIMILAR SERVICES FROM  
9        OTHER PROVIDERS.

10       (B) THE PRODUCT OF THE NUMBER OF HOURS THE QUALIFIED TAXPAYER

1 VOLUNTEERED HIS OR HER SERVICES DURING THE TAX YEAR MULTIPLIED BY  
2 \$125.00.

3 (C) \$2,500.00.

4 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION  
5 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT  
6 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE  
7 REFUNDED.

8 (3) A QUALIFIED TAXPAYER SHALL NOT CLAIM A CREDIT UNDER THIS  
9 SECTION UNLESS THE COMMUNITY HEALTH CENTER, FREE CLINIC, OR  
10 QUALIFIED PROGRAM AT WHICH THE QUALIFIED TAXPAYER PROVIDED  
11 QUALIFIED MEDICAL SERVICES HAS ISSUED A CERTIFICATE TO THE  
12 TAXPAYER. THE TAXPAYER SHALL ATTACH THE CERTIFICATE TO THE ANNUAL  
13 RETURN FILED UNDER THIS ACT ON WHICH A CREDIT UNDER THIS SECTION IS  
14 CLAIMED. THE CERTIFICATE REQUIRED UNDER THIS SUBSECTION SHALL STATE  
15 ALL OF THE FOLLOWING:

16 (A) THE NAME AND LICENSE NUMBER OF THE QUALIFIED TAXPAYER.

17 (B) THE VALUE OF QUALIFIED MEDICAL SERVICES PROVIDED BY THE  
18 QUALIFIED TAXPAYER AT THE COMMUNITY HEALTH CENTER OR FREE CLINIC OR  
19 AS A PARTICIPANT IN A QUALIFIED PROGRAM DURING THE TAX YEAR BY THE  
20 QUALIFIED TAXPAYER.

21 (C) THE NUMBER OF HOURS THE QUALIFIED TAXPAYER VOLUNTEERED HIS  
22 OR HER SERVICES AT A COMMUNITY HEALTH CENTER OR FREE CLINIC OR BY  
23 PARTICIPATING IN A QUALIFIED PROGRAM DURING THE TAX YEAR.

24 (4) AS USED IN THIS SECTION:

25 (A) "QUALIFIED MEDICAL SERVICES" MEANS HEALTH CARE SERVICES  
26 PROVIDED BY A QUALIFIED TAXPAYER FREE OF CHARGE AT A COMMUNITY  
27 HEALTH CENTER, A FREE CLINIC, OR IN THE PHYSICIAN'S OFFICE PURSUANT

1 TO PARTICIPATION IN A QUALIFIED PROGRAM TO AN INDIVIDUAL WHO IS NOT  
2 COVERED BY HEALTH INSURANCE OR A HEALTH BENEFIT PLAN OR TO AN  
3 INDIVIDUAL WHO HAS BEEN REFERRED TO THE PHYSICIAN BY A COMMUNITY  
4 HEALTH CENTER, FREE CLINIC, OR A QUALIFIED PROGRAM.

5 (B) "QUALIFIED PROGRAM" MEANS A LOCAL ORGANIZATION,  
6 PARTNERSHIP, OR AFFILIATION WHOSE PRIMARY FUNCTION IS TO IMPROVE  
7 THE HEALTH OF A COMMUNITY BY PROVIDING HEALTH CARE TO RESIDENTS OF  
8 THAT COMMUNITY AT LOW TO NO COST.

9 (C) "QUALIFIED TAXPAYER" MEANS A TAXPAYER THAT IS A PHYSICIAN  
10 WHO IS LICENSED UNDER ARTICLE 15 OF THE PUBLIC HEALTH CODE, 1978 PA  
11 368, MCL 333.16101 TO 333.18838, TO ENGAGE IN THE PRACTICE OF  
12 MEDICINE OR OSTEOPATHIC MEDICINE AND SURGERY.