

HOUSE BILL NO. 5759

April 30, 2020, Introduced by Reps. Cynthia Neeley, Kennedy, Cherry and Love 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 206.713) by adding section 280.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 280. (1) For the 2020 tax year only, a taxpayer who is a
2 qualified first responder or a qualified health care professional
3 may claim a credit against the tax imposed by this part in an
4 amount equal to his or her income tax liability under this part
5 attributable to income earned on and after March 1, 2020 through



1 May 31, 2020 for services performed as a qualified first responder
2 or a qualified health care professional. Except as otherwise
3 provided under this section, the amount of the credit allowed under
4 this section must not exceed \$1,600.00 for a single return. If both
5 spouses filing a joint return are either a qualified first
6 responder or a qualified health care worker, then the total credit
7 under this section is limited to \$3,200.00 for a joint return.

8 (2) As used in this section:

9 (a) "Certified nurse practitioner" means an individual who is
10 licensed as a registered professional nurse under part 172 of the
11 public health code, 1978 PA 368, MCL 333.17201 to 333.17242, and
12 who has been granted a specialty certification as a nurse
13 practitioner by the Michigan board of nursing under section 17210
14 of the public health code, 1978 PA 368, MCL 333.17210.

15 (b) "Hospital" means a health facility licensed as a hospital
16 under article 17 of the public health code, 1978 PA 368, MCL
17 333.20101 to 333.22260.

18 (c) "Qualified first responder" means any of the following who
19 provide services in a county that has at least 1 confirmed case of
20 the coronavirus disease 2019 (COVID-19) before June 1, 2020:

21 (i) A law enforcement officer licensed under the Michigan
22 commission on law enforcement standards act, 1965 PA 203, MCL
23 28.601 to 28.615.

24 (ii) A firefighter as that term is defined in section 2 of the
25 firefighters training council act, 1966 PA 291, MCL 29.362.

26 (iii) Emergency medical services personnel licensed under part
27 209 of the public health code, 1978 PA 368, MCL 333.20901 to
28 333.20979.

29 (d) "Qualified health care professional" means a physician,



1 physician's assistant, nurse, certified nurse practitioner, or
2 respiratory therapist licensed under article 15 of the public
3 health code, 1978 PA 368, MCL 333.16101 to 333.18838, who provides
4 services in a hospital that has treated at least 1 patient for a
5 confirmed case of the coronavirus disease 2019 (COVID-19) before
6 June 1, 2020.

