

SENATE BILL NO. 456

August 28, 2019, Introduced by Senator IRWIN and referred to the Committee on Finance.

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 tax years that begin on and after January 1,**
2 **2020, subject to the limitations under this section, a taxpayer may**
3 **claim a 1-time credit against the tax imposed by this part equal to**
4 **the live organ donation expenses incurred during the tax year for**
5 **which a live donation occurs or \$5,000.00, whichever is less.**

6 **(2) If the amount of the credit exceeds the tax liability of**

1 the taxpayer for the tax year, that portion of the credit that
2 exceeds the tax liability shall not be refunded.

3 (3) As used in this section:

4 (a) "Human organ" means that term as defined in section 10204
5 of the public health code, 1978 PA 368, MCL 333.10204.

6 (b) "Live organ donation" means that an individual who is
7 living donates 1 or more of his or her human organs to another
8 human to be transplanted using a medical procedure to the body of
9 the other human.

10 (c) "Live organ donation expenses" means the total amount of
11 expenses incurred by a taxpayer that are not reimbursed to that
12 taxpayer by any person, are directly related to a live organ
13 donation by the taxpayer or another individual that the taxpayer is
14 allowed to claim as a dependent under section 30, and includes
15 travel, lodging, or lost wages as may be defined by rule by the
16 department.