

# HOUSE BILL NO. 4361

April 11, 2023, Introduced by Reps. Brabec, Liberati, Tsernoglou, Paiz, Haadsma, Rheingans, Byrnes, Hope, Brenda Carter, MacDonell, Tyrone Carter, Neeley, Coffia, Breen, Price, Mentzer, Young, Hood, Hill, Skaggs, Whitsett and Aiyash 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 206.847) 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 **2023, 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 organ 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.