

HOUSE BILL No. 5808

August 15, 2012, Introduced by Reps. Ananich, Greimel, Cavanagh, Smiley and Brunner 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 TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2012, A TAXPAYER WHO IS A PHYSICIAN WHO PROVIDES MEDICAL SERVICES
3 WITHOUT COST TO PATIENTS MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED
4 BY THIS ACT EQUAL TO 50% OF THE COST OF DONATED SERVICES NOT TO
5 EXCEED \$5,000.00 PER TAX YEAR.

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

1 (3) AS USED IN THIS SECTION:

2 (A) "COST OF DONATED SERVICES" MEANS THE DIFFERENCE BETWEEN
3 THE AMOUNT THAT THE PHYSICIAN WOULD REGULARLY CHARGE A PATIENT FOR
4 A SPECIFIC MEDICAL SERVICE OR PROCEDURE AND THE AMOUNT THAT THE
5 MEDICAID PROGRAM WOULD PAY FOR THAT SERVICE OR PROCEDURE IF THAT
6 SERVICE OR PROCEDURE WOULD HAVE BEEN PAID FOR BY THE MEDICAID
7 PROGRAM HAD THE PATIENT BEEN ELIGIBLE FOR THE MEDICAID PROGRAM.

8 (B) "MEDICAID PROGRAM" MEANS A PROGRAM FOR MEDICAL ASSISTANCE
9 ESTABLISHED UNDER TITLE XIX OF THE SOCIAL SECURITY ACT, 42 USC 1396
10 TO 1396W-5.

11 (C) "PHYSICIAN" MEANS THAT TERM AS DEFINED IN SECTION
12 17001(1)(D) OR 17501(1)(C) OF THE PUBLIC HEALTH CODE, 1978 PA 368,
13 MCL 333.17001 AND 333.17501.