

# HOUSE BILL NO. 4068

February 02, 2023, Introduced by Reps. Hood, Green, Brenda Carter, Farhat, Brabec, Hoskins, Dievendorf, Steckloff, Rheingans, Tsernoglou, Tyrone Carter, Breen, Hope and Aiyash 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 206.847) by adding section 253.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 253. (1) For tax years that begin on and after January 1,  
2 2023, a taxpayer may claim a credit against the tax imposed by this  
3 part equal to \$25.00 for each verified blood donation made during  
4 the tax year. The department may require the taxpayer to submit the  
5 documentation or other reasonable proof with the annual return for  
6 which a credit is claimed under this section to support the number

1 of verified blood donations claimed under this section.

2 (2) If the credit allowed under this section exceeds the tax  
3 liability of the taxpayer for the tax year, that portion of the  
4 credit that exceeds the tax liability shall be refunded.

5 (3) As used in this section:

6 (a) "Blood donation" means the voluntary and uncompensated  
7 donation of whole blood, or specific components of blood, by an  
8 individual, drawn for use by a nonprofit blood bank organization as  
9 part of a blood drive.

10 (b) "Verified blood donation" means a blood donation by an  
11 individual that is documented by the nonprofit blood bank  
12 organization.