

# HOUSE BILL NO. 4533

May 09, 2023, Introduced by Reps. Phil Green, Hood, Tisdell and Farhat 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 678.

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

1           **Sec. 678. (1) For tax years that begin on and after January 1,**  
2 **2023, a taxpayer that hosts a certified blood drive in this state**  
3 **through a nonprofit blood bank organization may claim a credit**  
4 **against the tax imposed by this part in an amount equal to \$25.00**  
5 **for each donor that makes a blood donation during the certified**  
6 **blood drive. To claim the credit under this section, the taxpayer**

1 shall attach a copy of the blood drive certification prepared by  
2 the nonprofit blood bank organization to the annual return filed  
3 under this part on which a credit under this section is claimed.  
4 The blood drive certification required under this section must  
5 specify all of the following:

6 (a) That the taxpayer is an employer.

7 (b) The date and location of the blood drive hosted by the  
8 employer through a nonprofit blood bank organization.

9 (c) The name of the nonprofit blood bank organization  
10 operating the blood drive.

11 (d) The total number of donors who made a blood donation  
12 during the blood drive hosted by the employer.

13 (e) The taxpayer's federal employer identification number or  
14 the Michigan department of treasury number assigned to the  
15 taxpayer.

16 (2) Subject to the limitation under this subsection, if the  
17 amount of the credit allowed under this section exceeds the tax  
18 liability of the taxpayer for the tax year, that portion of the  
19 credit that exceeds the tax liability must be refunded. However,  
20 the amount allowed to be refunded each tax year must not exceed 10%  
21 of the taxpayer's tax liability imposed under this part before the  
22 application of any other tax credits under this part, and that  
23 portion of the credit that exceeds the maximum amount allowed to be  
24 refunded in a single tax year may be carried forward as an offset  
25 to tax liability in subsequent tax years for 5 tax years or until  
26 the excess is used up, whichever occurs first.

27 (3) As used in this section:

28 (a) "Blood donation" means the voluntary and uncompensated  
29 donation of whole blood, or specific components of blood, by a

1 donor, that is drawn for use by a nonprofit blood bank  
2 organization.

3 (b) "Blood drive" means an event organized and managed by a  
4 nonprofit blood bank organization in which individuals are  
5 requested to donate blood to either maintain a general supply or in  
6 response to a specific shortage or emergency.

7 (c) "Certified blood drive" means a blood drive hosted by an  
8 employer in this state in coordination with a nonprofit blood bank  
9 organization and for which the nonprofit blood bank organization  
10 has provided the employer with a certificate or other written  
11 documentation after the blood drive has occurred that includes, at  
12 a minimum, all of the information required under subsection (1).

13 (d) "Donor" means an individual who makes a blood donation.