



HOUSE BILL No. 4878

September 28, 1999, Introduced by Reps. Hale, Lockwood, Jamnick, Spade, Woodward, Bogardus, Faunce, Wojno, Bovin, Garza, Thomas, Reeves, Bishop, Hager, Martinez, Dennis, Richner and DeHart 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 206.532) by adding section 267.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 267. (1) FOR THE 1999 TAX YEAR AND EACH YEAR AFTER THE
2 1999 TAX YEAR, A TAXPAYER WHO IS A QUALIFIED VOLUNTEER AT A NURS-
3 ING HOME MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS ACT
4 EQUAL TO THE SUM OF ELIGIBLE EXPENSES IN THE TAX YEAR FOR ACTIVI-
5 TIES THAT ARE FOR THE BENEFIT OF A RESIDENT OF THE NURSING HOME
6 AT WHICH THE QUALIFIED VOLUNTEER IS VOLUNTEERING, NOT TO EXCEED
7 \$500.00 PER YEAR.

8 (2) AS USED IN THIS SECTION:

9 (A) "ELIGIBLE EXPENSES" MEANS ALL OF THE FOLLOWING:

10 (i) MILEAGE FROM THE QUALIFIED VOLUNTEER'S HOME TO THE
11 NURSING HOME AT WHICH HE OR SHE IS VOLUNTEERING FIGURED AT THE

1 SAME RATE THAT THIS STATE USES FOR MILEAGE REIMBURSEMENT FOR
2 STATE EMPLOYEES.

3 (ii) COST FOR PERSONAL CARE ITEMS AND TOILETRIES.

4 (iii) COST OF CRAFT ITEMS, STATIONERY, BOOKS, AND OTHER SIM-
5 ILAR ITEMS.

6 (iv) CLOTHING.

7 (B) "NURSING HOME" MEANS A NURSING HOME LICENSED UNDER ARTI-
8 CLE 17 OF THE PUBLIC HEALTH CODE, 1978 PA 368, MCL 333.20101 TO
9 333.22260.

10 (C) "QUALIFIED VOLUNTEER" MEANS A PERSON WHO MEETS ALL OF
11 THE FOLLOWING CRITERIA:

12 (i) IS NOT PAID AND RECEIVES NO COMPENSATION OF ANY KIND
13 FROM THE NURSING HOME AT WHICH HE OR SHE IS VOLUNTEERING.

14 (ii) RECEIVES AN ORIENTATION OR TRAINING PROGRAM FROM THE
15 NURSING HOME OR AN ORGANIZATION THAT REGULARLY TRAINS VOLUNTEERS
16 CHOSEN BY THE NURSING HOME.

17 (iii) HAS PERSONAL CONTACT WITH RESIDENTS OF THE NURSING
18 HOME AT THE NURSING HOME PERFORMING FUNCTIONS SUCH AS WRITING
19 LETTERS, READING, VISITING, HELPING WITH MEALS, ENTERTAINING,
20 WALKING, ASSISTING WITH DAILY LIVING ACTIVITIES, AND OTHER SIMI-
21 LAR ACTIVITIES FOR AT LEAST 3 HOURS PER WEEK.

22 (iv) ALL ACTIVITIES PERFORMED ARE AT THE REQUEST OF OR FOR
23 THE BENEFIT OF A RESIDENT OF THE NURSING HOME.