



**House
Legislative
Analysis
Section**

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LONG-TERM CARE DEDUCTION

House Bill 4113

Sponsor: Rep. Judith Scranton

Committee: Tax Policy

Complete to 3-12-01

A SUMMARY OF HOUSE BILL 4113 AS INTRODUCED 1-31-01

The bill would amend the Income Tax Act to allow taxpayers to deduct from taxable income premiums paid in the tax year to obtain long-term care benefits. The deduction would apply for tax years beginning after December 31, 2000, and would apply to the extent the premiums had not already been deducted in determining adjusted gross income.

MCL 206.30

House Bill 4113 (3-12-01)

Analyst: C. Couch

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