



**House
Legislative
Analysis
Section**

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**SBT CREDIT FOR IMMUNIZATIONS
AGAINST HEPATITIS A**

House Bill 4478

Sponsor: Rep. Judith Scranton

Committee: Tax Policy

Complete to 9-11-00

A SUMMARY OF HOUSE BILL 4478 AS INTRODUCED 4-15-99

The bill would amend the Single Business Tax Act to allow a food service establishment to claim a credit against the tax for the amount paid in the tax year for hepatitis A immunizations for employees who are residents of Michigan. The amount of the credit could not exceed the usual and customary fee paid for such immunizations under a state-sponsored health insurance program. The credit would not be refundable if it exceeded the taxpayer's liability. The credit would apply in tax years beginning after December 31, 1998. The term "food service establishment" would mean a licensee under Section 12904 of the Public Health Code.

MCL 208.39d

House Bill 4478 (9-11-00)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.