



House Office Building, 9 South  
Lansing, Michigan 48909  
Phone: 517/373-6466

**INCOME TAX CREDIT:  
NURSING HOME VOLUNTEERS**

**House Bill 4878**  
**Sponsor: Rep. Derrick Hale**  
**Committee: Tax Policy**

**Complete to 3-10-00**

**A SUMMARY OF HOUSE BILL 4878 AS INTRODUCED 9-28-99**

The bill would amend the Income Tax Act to provide a tax credit for nursing home volunteers up to \$500 per year. Under the bill, a qualified volunteer could claim a credit equal to eligible expenses for activities that were for the benefit of a resident of a nursing home at which the taxpayer was volunteering. (A credit directly reduces the amount of tax owed.)

A “qualified volunteer” would be defined to refer to someone 1) who had personal contact with residents of a nursing home for at least three hours per week, performing functions such as writing letters, reading, visiting, helping with meals, entertaining, walking, assisting with daily living activities, and similar activities; 2) who underwent an orientation or training program from the nursing home or an organization that regularly trained volunteers chosen by the nursing home; and 3) whose activities were performed at the request of or for the benefit of a resident of the nursing home. (The person also could not be paid or receive compensation of any kind from the nursing home at which he or she was volunteering.)

The term “eligible expenses” would refer to mileage from the volunteer’s home to the nursing home at the state employee reimbursement rate; the cost of personal care items and toiletries; the cost of craft items, stationery, books, and other similar items; and clothing.

MCL 206.267

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.