

HOUSE BILL No. 4923

June 7, 2001, Introduced by Reps. Rivet, Neumann, Bernero and Lemmons 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 269.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 269. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2000, A TAXPAYER MAY CREDIT AGAINST THE TAX IMPOSED BY THIS ACT
3 THE AGGREGATE AMOUNT OF CHARITABLE CONTRIBUTIONS MADE BY THE TAX-
4 PAYER DURING THE TAX YEAR TO A NONPROFIT HOSPITAL.

5 (2) AS USED IN THIS SECTION, "NONPROFIT HOSPITAL" MEANS 1 OR
6 MORE OF THE FOLLOWING:

7 (A) A HOSPITAL THAT IS OWNED OR OPERATED BY AN ENTITY EXEMPT
8 UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE OF 1986 THAT
9 IS LICENSED AS A HOSPITAL UNDER PART 215 OF THE PUBLIC HEALTH
10 CODE, 1978 PA 368, MCL 333.21501 TO 333.21568.

1 (B) A HOSPITAL THAT IS OWNED OR OPERATED BY A GOVERNMENTAL
2 UNIT IN WHICH MEDICAL ATTENTION IS PROVIDED.

3 (C) A HOSPITAL THAT IS OWNED OR OPERATED BY AN ENTITY OR
4 ENTITIES EXEMPT UNDER SECTION 501(c)(2) OR (3) OF THE INTERNAL
5 REVENUE CODE OF 1986 IN WHICH MEDICAL ATTENTION IS PROVIDED.