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INCOME TAX DEDUCTION: HEALTH INSURANCE

House Bill 4745

Sponsor: Rep. Nancy Quarles

Committee: Tax Policy

Complete to 8-9-01

A SUMMARY OF HOUSE BILL 4745 AS INTRODUCED 5-8-01

The bill would amend the Income Tax Act to allow a taxpayer to deduct from adjusted gross income premiums paid in the tax year to obtain health care benefits, effective with tax years beginning after December 31, 2000.

The term "health care benefits" refers to coverage under a dental, hospital, surgical, or medical expense-incurred policy, certificate, or contract issued by a commercial health insurance company; dental, hospital, surgical, or medical benefits under a certificate issued by Blue Cross and Blue Shield of Michigan; or dental benefits provided under a contract issued by a nonprofit dental care corporation (such as Delta Dental).

MCL 206.30aa

House Bill 4745 (8-9-01)

Analyst: C. Couch

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