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ADDITIONAL EXEMPTION: CARING FOR PARENT IN THE HOME

House Bill 4982

Sponsor: Rep. Paul DeWeese

Committee: Tax Policy

Complete to 8-22-01

A SUMMARY OF HOUSE BILL 4982 AS INTRODUCED 6-21-01

The bill would amend the Income Tax Act to allow a taxpayer to claim an additional exemption if he or she is providing full-time care for a parent 65 years of age or older living in the taxpayer's home. This exemption would be in addition to all others allowed in the act. The term "parent" refers to the birth or adoptive mother or father, or stepmother or stepfather, of the taxpayer, or either of the taxpayers, in the case of a joint return. The bill would apply to tax years beginning after December 31, 2000.

The amount of the exemption is adjusted each year based on changes in the consumer price index. For the 2000 tax year, the exemption was set at \$2,900. An exemption reduces taxable income.

MCL 206.30

House Bill 4982 (8-22-01)

Analyst: C. Couch

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