

**STATE OF MICHIGAN  
93RD LEGISLATURE  
REGULAR SESSION OF 2006**

**Introduced by Reps. Hoogendyk, Robertson, Sheen, Newell, Gosselin, Marleau, Schuitmaker, Shaffer, Palmer, Rick Jones, Pearce, Moolenaar, Drolet, Ball, Emmons, Caul, Anderson, Stewart, Zelenko, Kolb, Lipsey, Kooiman, Hummel, Vander Veen, Williams, Brown, Gaffney, Hunter, Tobocman, Farrah, Pastor, LaJoy, Hopgood, Brandenburg, Bieda, Meisner, Acciavatti, Clack, Condino, Vagnozzi, Taub, Accavitti, Amos, Stakoe, Garfield, Hune, Gleason, Ward, Sak, Nitz, Stahl, Gillard, Casperson, Dillon, Angerer, Baxter, Booher, Clemente, Cushingberry, Elsenheimer, Espinoza, Gonzales, Hansen, Kahn, David Law, Lemmons, III, Mayes, McDowell, Moore, Mortimer, Polidori, Proos, Rocca, Sheltroun, Alma Smith, Spade and Murphy**

## **ENROLLED HOUSE BILL No. 6292**

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," (MCL 206.1 to 206.532) by adding section 277.

*The People of the State of Michigan enact:*

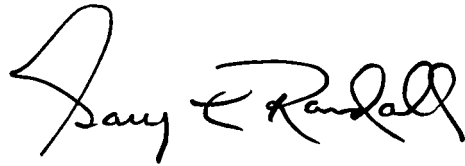
Sec. 277. (1) For tax years that begin after December 31, 2006, a taxpayer may claim a credit against the tax imposed by this act equal to 50% of the sum of the following not to exceed \$100.00 for a single return or \$200.00 for a joint return:

(a) Cash donations made to the statewide network of cord blood stem cell banks established pursuant to section 2682 of the public health code, 1978 PA 368, MCL 333.2682.

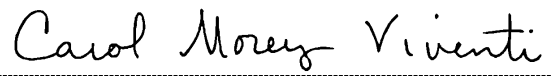
(b) Cash donations made to a qualified cord blood stem cell bank in the network established pursuant to section 2682 of the public health code, 1978 PA 368, MCL 333.2682.

(2) If the amount of the credit allowed under this section exceeds the tax liability of the taxpayer for the tax year, that portion of the credit that exceeds the tax liability shall be refunded.

Enacting section 1. This amendatory act does not take effect unless House Bill No. 6291 of the 93rd Legislature is enacted into law.



\_\_\_\_\_  
Clerk of the House of Representatives



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Secretary of the Senate

Approved \_\_\_\_\_

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Governor