

# HOUSE BILL No. 6292

June 29, 2006, Introduced by Reps. Hoogendyk, Robertson, Sheen, Newell, Gosselin, Marleau, Schuitmaker, Shaffer, Palmer, Jones, Pearce, Moolenaar, Drolet, Ball, Emmons and Caul and referred to the Committee on Health Policy.

A bill to amend 1967 PA 281, entitled "Income tax act of 1967," (MCL 206.1 to 206.532) by adding section 272.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           SEC. 272. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2   2006, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS  
3   ACT EQUAL TO THE SUM OF THE FOLLOWING:

4           (A) CASH DONATIONS MADE TO THE STATEWIDE NETWORK OF CORD BLOOD  
5   STEM CELL BANKS ESTABLISHED PURSUANT TO SECTION 2682 OF THE PUBLIC  
6   HEALTH CODE, 1978 PA 368, MCL 333.2682.

7           (B) CASH DONATIONS MADE TO A QUALIFIED CORD BLOOD STEM CELL  
8   BANK IN THE NETWORK ESTABLISHED PURSUANT TO SECTION 2682 OF THE  
9   PUBLIC HEALTH CODE, 1978 PA 368, MCL 333.2682.

1 (C) IF THE TAXPAYER MAKES A DONATION OF CORD BLOOD TO A CORD  
2 BLOOD STEM CELL BANK PURSUANT TO SECTION 2682 OF THE PUBLIC HEALTH  
3 CODE, 1978 PA 368, MCL 333.2682, \$100.00.

4 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION  
5 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT  
6 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE  
7 REFUNDED.

8 (3) AS USED IN THIS SECTION, "CORD BLOOD" MEANS BLOOD  
9 COLLECTED FROM THE SEPARATED PLACENTA OR UMBILICAL CORD IMMEDIATELY  
10 AFTER BIRTH.

11 Enacting section 1. This amendatory act does not take effect  
12 unless Senate Bill No.\_\_\_\_ or House Bill No. 6291(request no.  
13 05996'06) of the 93rd Legislature is enacted into law.