

HOUSE BILL NO. 5031

June 16, 2021, Introduced by Reps. Hood, Neeley, Weiss, Anthony, Hope, Stone, Rogers and Jones 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 206.713) by adding section 281.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **Sec. 281. (1) For the 2021 tax year only and subject to the**
2 **limitations under this section, a qualified taxpayer may claim a**
3 **credit against the tax imposed by this part in an amount equal to**
4 **the sum of \$100.00 for each taxpayer and each dependent of the**
5 **taxpayer who is 18 years of age or older and who was fully**

1 vaccinated for COVID-19 during the tax year.

2 (2) The department may require the taxpayer to submit a copy
3 of each COVID-19 vaccination card for each individual for which a
4 credit is claimed under this section with the taxpayer's 2021
5 annual return to verify that the taxpayer qualifies for the credit
6 claimed under this section. The department or an employee,
7 authorized representative, former employee or authorized
8 representative of the department, or anyone connected with the
9 department shall not divulge any information, records, or data that
10 is submitted by a taxpayer in accordance with this section except
11 as necessary for the administration and enforcement of the tax as
12 provided in section 28 of 1941 PA 122, MCL 205.28.

13 (3) By July 15, 2022, the department shall submit a written
14 report to the governor, the clerk of the house of representatives,
15 the secretary of the senate, and the chairperson of each standing
16 committee that has jurisdiction over health issues that includes
17 the total number of credits claimed under this section for the 2021
18 tax year and, if possible, the report shall also delineate the
19 number claimed by each county.

20 (4) The total amount of the credit allowed under this section
21 for any taxpayer must not exceed \$400.00. If a dependent of a
22 taxpayer files an annual return under this part, the taxpayer or
23 dependent of the taxpayer, but not both, may claim the credit
24 allowed under this section. If the amount of the credit allowed
25 under this section exceeds the tax liability of the taxpayer for
26 the tax year, that portion of the credit that exceeds the tax
27 liability shall not be refunded.

28 (5) As used in this section:

29 (a) "COVID-19" means severe acute respiratory syndrome

1 coronavirus 2 (SARS-CoV-2).

2 (b) "Earned income" means that term as define in section 32 of
3 the internal revenue code.

4 (c) "Qualified taxpayer" means a taxpayer with earned income.