

HOUSE BILL No. 5684

May 29, 2012, Introduced by Reps. Lyons, Horn, Jenkins, Hooker and Yonker and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 30e (MCL 206.30e), as added by 2000 PA 43.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 30e. As used in section ~~30(3)~~30, "dependent" means an
2 individual for whom the taxpayer may claim a dependency exemption
3 on the taxpayer's federal income tax return pursuant to the
4 internal revenue code. **DEPENDENT INCLUDES A FETUS THAT HAS, AS**
5 **DETERMINED BY A PHYSICIAN, COMPLETED AT LEAST 12 WEEKS OF GESTATION**
6 **AS OF THE LAST DAY OF THE TAX YEAR, AND THAT HAS BEEN UNDER THE**
7 **CARE AND OBSERVATION OF A PHYSICIAN SINCE AT LEAST 12 WEEKS OF**
8 **GESTATION. FOR PURPOSES OF THIS SECTION:**

9 (A) "FETUS" MEANS AN INDIVIDUAL ORGANISM OF THE SPECIES HOMO
10 SAPIENS AT ANY TIME BEFORE COMPLETE DELIVERY FROM A PREGNANT WOMAN.

11 (B) "PHYSICIAN" MEANS AN INDIVIDUAL LICENSED TO ENGAGE IN THE

1 PRACTICE OF MEDICINE OR THE PRACTICE OF OSTEOPATHIC MEDICINE AND
2 SURGERY UNDER ARTICLE 15 OF THE PUBLIC HEALTH CODE, 1978 PA 368,
3 MCL 333.16101 TO 333.18838.

4 Enacting section 1. This amendatory act does not take effect
5 unless Senate Bill No. _____ or House Bill No. 5685 (request no.
6 04543'11) of the 96th Legislature is enacted into law.