

HOUSE BILL No. 6043

June 23, 2004, Introduced by Reps. Mortimer, Ehardt, Caswell, Vander Veen, Richardville, Caul, Nofs, Rivet, Stewart and Sak 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 206.532) by adding section 269.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 269. (1) For tax years that begin after December 31,
2 2003, a taxpayer who is a medical professional may claim a credit
3 against the tax imposed by this act equal to the difference
4 between the amount received from the medicaid program for medical
5 services provided to persons whose medical services are paid for
6 in whole or in part by the medicaid program and the amount that
7 would have been received under the medicare program if the
8 persons had been eligible for the medicare program for the same
9 medical services.

10 (2) A taxpayer who claims a credit under this section shall
11 submit certification from the department of community health that

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1 states that the taxpayer practiced as a physician in this state
2 during the tax year with his or her annual return on which a
3 credit under this section is claimed.

4 (3) A taxpayer who claims a credit under this section shall
5 maintain documentation of all medical services provided to
6 patients in this state used to calculate the credit under this
7 section and submit that documentation to the department of
8 treasury upon request by the department of treasury.

9 (4) As used in this section:

10 (a) "Medicaid program" means a program for medical assistance
11 established under title XIX of the social security act, chapter
12 531, 49 Stat. 620, 42 USC 1396 to 1396f, 1396g-1 to 1396r-6, and
13 1396r-8 to 1396v.

14 (b) "Medical professional" means a provider that participates
15 in the medicaid program.