

HOUSE BILL No. 4448

March 13, 2013, Introduced by Rep. Haines 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 253.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 253. (1) FOR TAX YEARS THAT BEGIN ON AND AFTER JANUARY 1,
2 2013, A TAXPAYER THAT PARTICIPATES IN A CLINICAL TRIAL CONDUCTED BY
3 A RESEARCH INSTITUTION MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED
4 BY THIS ACT EQUAL TO ANY PATIENT CARE COSTS ASSOCIATED WITH THE
5 CLINICAL TRIAL AND INCURRED BY THE TAXPAYER THAT ARE NOT COVERED BY
6 THE TRIAL SPONSOR, THE RESEARCH INSTITUTION, OR INSURANCE.

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

10 (3) TO BE ELIGIBLE TO CLAIM THE CREDIT UNDER THIS SECTION, THE

1 DEPARTMENT MAY REQUIRE REASONABLE PROOF FROM THE TAXPAYER IN
2 SUPPORT OF THE COSTS CLAIMED UNDER THIS SECTION.

3 (4) AS USED IN THIS SECTION:

4 (A) "CLINICAL TRIAL" MEANS A CLINICAL INVESTIGATION APPROVED
5 BY A HUMAN INVESTIGATION COMMITTEE THAT INVOLVES ANY EXPERIMENT TO
6 TEST THE SAFETY OR EFFICACY OF A DRUG OR BIOLOGICAL PRODUCT AND 1
7 OR MORE HUMAN SUBJECTS. FOR PURPOSES OF THIS SECTION, CLINICAL
8 TRIAL DOES NOT INCLUDE ANY RESEARCH OR EXPERIMENT THAT INVOLVES
9 TESTING, SCREENING, OR ANY OTHER USE OF HUMAN EMBRYOS.

10 (B) "HUMAN SUBJECT" MEANS A LIVING INDIVIDUAL ABOUT WHOM AN
11 INVESTIGATOR CONDUCTING RESEARCH OBTAINS DATA THROUGH INTERVENTION
12 OR INTERACTION WITH THE INDIVIDUAL OR OBTAINS IDENTIFIABLE PRIVATE
13 INFORMATION.

14 (C) "PATIENT CARE COSTS" MEANS THOSE COSTS THAT DIRECTLY
15 RELATE TO PARTICIPATION IN THE CLINICAL TRIAL AND MAY INCLUDE
16 DOCTOR VISITS, HOSPITALIZATIONS, CLINICAL LABS SUCH AS BLOOD TESTS
17 AND X-RAYS, AND OTHER ADDITIONAL SERVICES THAT ARE TYPICALLY
18 PROVIDED WHEN RECEIVING STANDARD TREATMENT OR PARTICIPATING IN A
19 CLINICAL TRIAL OR THAT MAY BE REQUIRED TO MONITOR THE HUMAN
20 SUBJECT'S PROGRESS. PATIENT CARE COSTS INCLUDE ACTUAL TRAVEL,
21 LODGING, AND MEAL EXPENSES INCURRED BY AN INDIVIDUAL IN ORDER TO
22 PARTICIPATE IN THE CLINICAL TRIAL.