

# HOUSE BILL NO. 6238

June 16, 2022, Introduced by Reps. Hood, Damoose, Stone, Steckloff, Brabec, Garza, Aiyash and O'Neal 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 206.847) 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   2022, a taxpayer may claim a credit against the tax imposed by this  
3   part equal to \$25.00 for each verified blood donation made during  
4   the tax year. The department may require the taxpayer to submit the  
5   documentation or other reasonable proof with the annual return for  
6   which a credit is claimed under this section to support the number

1 of verified blood donations claimed under this section.

2 (2) If the credit allowed under this section exceeds the tax  
3 liability of the taxpayer for the tax year, that portion of the  
4 credit that exceeds the tax liability shall be refunded.

5 (3) As used in this section:

6 (a) "Blood donation" means the voluntary and uncompensated  
7 donation of whole blood, or specific components of blood, by an  
8 individual, drawn for use by a nonprofit blood bank organization as  
9 part of a blood drive.

10 (b) "Verified blood donation" means a blood donation by an  
11 individual that is documented by the nonprofit blood bank  
12 organization.