

HOUSE BILL NO. 6170

November 26, 2024, Introduced by Reps. Neeley, Xiong, Rheingans, Scott, Brixie, Hill, McKinney, Dievendorf, Morgan, Brenda Carter, Young and Brabec 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 259.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 259. (1) For tax years beginning on and after January 1,
2 2025 and subject to the applicable limitations in this section, a
3 taxpayer may claim a credit against the tax imposed by this part in
4 an amount equal to 50% of the value of feminine hygiene products
5 that the taxpayer donates during the tax year to a school located
6 in this state if a donation to that school is tax deductible for

1 the donor under the internal revenue code. For a taxpayer other
2 than a resident estate or trust, the maximum credit allowed under
3 this section shall not exceed \$100.00, or \$200.00 for a joint
4 return. For a resident estate or trust, the maximum credit allowed
5 under this section shall not exceed 10% of the taxpayer's tax
6 liability for the tax year before claiming any credits allowed by
7 this part or \$5,000.00, whichever is less.

8 (2) To claim a credit under this section, the taxpayer must
9 have received a written acknowledgment from the school that the
10 donation was made to that school. At the time a donation is made,
11 the taxpayer shall provide to the school any receipts issued to the
12 taxpayer listing the price of the donated feminine hygiene
13 products. In the absence of a receipt, the school shall record the
14 fair market value of the donated feminine hygiene products. The
15 school, upon receipt of the donated feminine hygiene products,
16 shall issue to the taxpayer making the donation a written
17 acknowledgement, signed and dated by an individual authorized to
18 accept the donation on behalf of the school, that contains the type
19 and quantity of the donated feminine hygiene products, the name and
20 address of the taxpayer making the donation, the name and address
21 of the school, and, as provided by the taxpayer, the price of the
22 donated feminine hygiene products or the fair market value of the
23 donated feminine hygiene products. When filing a return that
24 includes a claim for a credit under this section, the taxpayer
25 shall include a copy of each written acknowledgement issued to the
26 taxpayer by a school during the tax year for which the credit is
27 claimed.

28 (3) For a resident estate or trust, the amount used to
29 calculate the credit under this section must not have been deducted

1 in arriving at federal taxable income.

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

5 (5) As used in this section:

6 (a) "Feminine hygiene products" means tampons, panty liners,
7 menstrual cups, sanitary napkins, and other similar tangible
8 personal property designed for feminine hygiene in connection with
9 the human menstrual cycle.

10 (b) "School" means a public school or public school academy as
11 those terms are defined in section 5 of the revised school code,
12 1976 PA 451, MCL 380.5.