

# HOUSE BILL NO. 4432

May 06, 2025, Introduced by Reps. Frisbie, Rheingans, BeGole, Schuette, Meerman, Markkanen, Thompson, Johnsen, Bierlein, Outman, Wortz, Prestin, Harris, Beson, Woolford, Kunse, Witwer, Steckloff, Bruck and Snyder and referred to Committee on Finance.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.847) by adding section 282.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 282. (1) For tax years that begin on and after January 1,  
2       2025, a qualified volunteer may claim a credit against the tax  
3       imposed by this part equal to \$2,500.00 for the qualified  
4       volunteer's services as an emergency medical services personnel  
5       with a life support agency during the tax year.  
6       (2) An emergency medical services personnel who is paid by a

1 life support agency but also volunteers for another life support  
2 agency is eligible for the credit under this section for those  
3 volunteer services. To be eligible for the credit under this  
4 section, the qualified volunteer must submit with the annual return  
5 on which a credit under this section is claimed a signed written  
6 statement from the head of the life support agency for which the  
7 claimant volunteered during the tax year that affirms all of the  
8 following:

9 (a) The individual was an active member and served at least 10  
10 hours of service a month as a volunteer with that agency.

11 (b) The individual is in compliance with all applicable  
12 training, policy, and procedure standards and requirements of that  
13 agency and this state.

14 (c) The individual was a volunteer and the only compensation  
15 for those services is reimbursement for reasonable expenses  
16 incurred in the performance of those services or reasonable  
17 benefits and fees for those services that are customarily paid by  
18 employers in connection with the performance of those volunteer  
19 services.

20 (3) If the credit allowed under this section exceeds the tax  
21 liability of the taxpayer for the tax year, that portion of the  
22 credit that exceeds the tax liability must be refunded.

23 (4) As used in this section:

24 (a) "Emergency medical services personnel" means a medical  
25 first responder, emergency medical technician, emergency medical  
26 technician specialist, paramedic, or emergency medical services  
27 instructor-coordinator licensed under part 209 of the public health  
28 code, 1978 PA 368, MCL 333.20901 to 333.20979.

29 (b) "Life support agency" means that term as defined in

1 section 20906 of the public health code, 1978 PA 368, MCL  
2 333.20906.

3 (c) "Qualified volunteer" means a volunteer or paid on-call  
4 emergency medical services personnel who has at least 10 hours a  
5 month of active service with a life support agency during the tax  
6 year and is not paid an hourly wage or salary and whose only  
7 compensation for those services is reimbursement for reasonable  
8 expenses incurred in the performance of those services or  
9 reasonable benefits and fees for those services that are  
10 customarily paid by employers in connection with the performance of  
11 those volunteer services.