



Senate Fiscal Agency
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BILL ANALYSIS

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Senate Bills 324 and 325 (as reported without amendment)

Sponsor: Senator John Pappageorge (S.B. 324)

Senator Rebekah Warren (S.B. 325)

Committee: Finance

CONTENT

Senate Bill 324 would amend the Income Tax Act to create a tax check-off for the Michigan Alzheimer's Association Fund, beginning with the 2011 tax year.

Senate Bill 325 would enact the "Michigan Alzheimer's Association Fund Act" to create the Michigan Alzheimer's Association Fund to benefit the programs and services for unpaid caregivers of individuals with Alzheimer's disease provided by the Greater Michigan Chapter and the Michigan Great Lakes Chapter of the Alzheimer's Association.

The State Treasurer would have to credit to the Fund all amounts appropriated for this purpose under the Income Tax Act (from the proposed tax check-off), and money from any other source for deposit into the Fund.

The money, interest, and earnings of the Fund could be spent solely for donation to the Greater Michigan Chapter of the Alzheimer's Association for distribution to the Greater Michigan and Michigan Great Lakes Chapters of the Alzheimer's Association.

MCL 206.435 (S.B. 324)

Legislative Analyst: Suzanne Lowe

FISCAL IMPACT

The bills would have a minimal impact on the administrative costs of the Department of Treasury, with some minor additional costs to adjust forms and account for revenue from the proposed income tax check-off.

Date Completed: 6-1-11

Fiscal Analyst: Elizabeth Pratt