

HOUSE BILL No. 4498

March 24, 2011, Introduced by Reps. Moss and Gilbert and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 435 (MCL 206.435), as amended by 2008 PA 560.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 435. (1) Except as otherwise provided under this section,
2 for the 2008 tax year and each tax year after the 2008 tax year, an
3 individual may designate in a manner and form as prescribed by the
4 department pursuant to subsection (2) on his or her annual return
5 that contributions of \$5.00, \$10.00, or more of his or her refund
6 be credited to any of the following:

7 (a) For the 2010 tax year and each tax year after the 2010 tax
8 year, the Michigan higher education assistance authority created in
9 section 1 of 1960 PA 77, MCL 390.951, for the children of veterans

1 tuition grant program created in the children of veterans tuition
2 grant act, 2005 PA 248, MCL 390.1341 to 390.1346. No money from the
3 contributions designated to this subdivision shall be used for the
4 purpose of administering this section.

5 (b) For the 2010 tax year and each tax year after the 2010 tax
6 year, the children's trust fund created in 1982 PA 249, MCL 21.171
7 to 21.172.

8 (c) The prostate cancer research fund created in the prostate
9 cancer research fund act, 2007 PA 135, MCL 333.26241 to 333.26246.

10 (d) Amanda's fund for breast cancer prevention and treatment
11 created in the Amanda's fund for breast cancer prevention and
12 treatment act, 2007 PA 134, MCL 333.26231 to 333.26237.

13 (e) The animal welfare fund created in the animal welfare fund
14 act, 2007 PA 132, MCL 287.991 to 287.997.

15 (f) The Michigan housing and community development fund
16 created in section 58a of the state housing development authority
17 act of 1966, 1966 PA 346, MCL 125.1458a.

18 (g) The Michigan law enforcement officers memorial monument
19 fund created in section 3 of the Michigan law enforcement officers
20 memorial act, 2004 PA 177, MCL 28.783.

21 (h) For the 2009 tax year and each tax year after the 2009 tax
22 year, the renewable fuels fund created in section 5a of the motor
23 fuels quality act, 1984 PA 44, MCL 290.645a.

24 (i) The Michigan council for the arts fund created in section
25 9 of the history, arts, and libraries act, 2001 PA 63, MCL 399.709.

26 (j) For the 2009 tax year and each tax year after the 2009 tax
27 year, the foster care trust fund created in section 5-3 of the

1 foster care trust fund act, 2008 PA 525, MCL 722.1023.

2 (k) For the 2009 tax year and each tax year after the 2009 tax
3 year, the children's miracle network fund created in section 5 of
4 the children's miracle network fund act, 2008 PA 557, MCL
5 333.26565.

6 (l) For the 2009 tax year and each tax year after the 2009 tax
7 year, the children's hospital of Michigan fund created in section
8 15 of the children's hospital of Michigan act, 2008 PA 527, MCL
9 333.26545.

10 (m) For the 2009 tax year and each tax year after the 2009 tax
11 year, the united way fund created in section 3 of the united way
12 fund act, 2008 PA 527, MCL 333.26533.

13 (N) FOR THE 2011 TAX YEAR AND EACH TAX YEAR AFTER THE 2011 TAX
14 YEAR, THE AMERICAN RED CROSS MICHIGAN FUND CREATED IN SECTION 5 OF
15 THE AMERICAN RED CROSS MICHIGAN FUND ACT.

16 (2) The department shall establish and utilize a separate
17 contributions schedule that incorporates each contribution
18 designation authorized under this section that remains in effect
19 and available for each tax year and shall revise the state
20 individual income tax return form to include a separate line for
21 the total contribution designations made under the separate
22 contributions schedule. The contribution designations authorized
23 under sections 437 and 440 shall remain on the first page of the
24 state individual income tax return for the 2008 and 2009 tax years,
25 but shall be incorporated into the contributions schedule for the
26 2010 tax year and shall remain on the schedule until the
27 contribution designation expires by law or is otherwise no longer

1 available as determined by the department pursuant to subsection
2 (3). A contribution designation that is enacted after November 1,
3 2007 shall be incorporated as soon as practical on the
4 contributions schedule, and each new contribution designation shall
5 be listed on the schedule in alphabetical order.

6 (3) The department may cease to include a contribution
7 designation on the contributions schedule if that contribution
8 designation fails to raise \$100,000.00 in any tax year for 2
9 consecutive tax years.

10 (4) If an individual's refund is not sufficient to make a
11 contribution under this section, the individual may designate a
12 contribution amount and that contribution amount shall be added to
13 the individual's tax liability for the tax year.

14 (5) Notwithstanding any other allocations or disbursements
15 required by this act, each year that a contribution designation
16 under this section is in effect, an amount equal to the cumulative
17 designation made under this section, less the amount appropriated
18 to the department to implement this section, shall be appropriated
19 from the general fund and distributed to the department responsible
20 for administering the appropriate fund to which the taxpayer
21 designated his or her contribution and shall be used solely for the
22 purposes of that fund.

23 (6) Money appropriated pursuant to an appropriations act as
24 required by law in accordance with this section to the department
25 responsible for administering each respective fund shall be in
26 addition to any other allocation or appropriation and is intended
27 to enhance appropriations from the general fund and not to replace

1 or supplant those appropriations.

2 Enacting section 1. This amendatory act does not take effect
3 unless Senate Bill No. _____ or House Bill No. 4497 (request no.
4 00001'11) of the 96th Legislature is enacted into law.