

# SENATE BILL No. 324

April 13, 2011, Introduced by Senators PAPPAGEORGE, WARREN, CASPERSON, ANDERSON, SCHUITMAKER, MARLEAU, BRANDENBURG, HILDENBRAND, JONES, PAVLOV, GREGORY, HUNE, PROOS, JANSEN and ROBERTSON and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 435 (MCL 206.435), as amended by 2010 PA 346.

**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  
10 tuition grant program created in the children of veterans tuition  
11 grant act, 2005 PA 248, MCL 390.1341 to 390.1346. No money from the

1 contributions designated to this subdivision shall be used for the  
2 purpose of administering this section.

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

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

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

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

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

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

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

22 (i) The Michigan council for the arts fund created in section  
23 9 of the history, arts, and libraries act, 2001 PA 63, MCL 399.709.

24 (j) For the 2009 tax year and each tax year after the 2009 tax  
25 year, the foster care trust fund created in section 3 of the foster  
26 care trust fund act, 2008 PA 525, MCL 722.1023.

27 (k) For the 2009 tax year and each tax year after the 2009 tax

1 year, the children's miracle network fund created in section 5 of  
2 the children's miracle network fund act, 2008 PA 557, MCL  
3 333.26565.

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

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

11 (n) For the 2011 tax year and each tax year after the 2011 tax  
12 year, the girl scouts of Michigan fund created in section 3 of the  
13 girl scouts of Michigan fund act, **2010 PA 347, MCL 206.721 TO**  
14 **206.726.**

15 **(O) FOR THE 2011 TAX YEAR AND EACH TAX YEAR AFTER THE 2011 TAX**  
16 **YEAR, THE MICHIGAN ALZHEIMER'S ASSOCIATION FUND CREATED IN SECTION**  
17 **5 OF THE MICHIGAN ALZHEIMER'S ASSOCIATION FUND ACT.**

18 (2) The department shall establish and utilize a separate  
19 contributions schedule that incorporates each contribution  
20 designation authorized under this section that remains in effect  
21 and available for each tax year and shall revise the state  
22 individual income tax return form to include a separate line for  
23 the total contribution designations made under the separate  
24 contributions schedule. The contribution designations authorized  
25 under sections 437 and 440 shall remain on the first page of the  
26 state individual income tax return for the 2008 and 2009 tax years,  
27 but shall be incorporated into the contributions schedule for the

1 2010 tax year and shall remain on the schedule until the  
2 contribution designation expires by law or is otherwise no longer  
3 available as determined by the department pursuant to subsection  
4 (3). A contribution designation that is enacted after November 1,  
5 2007 shall be incorporated as soon as practical on the  
6 contributions schedule, and each new contribution designation shall  
7 be listed on the schedule in alphabetical order.

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

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

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

25 (6) Money appropriated pursuant to an appropriations act as  
26 required by law in accordance with this section to the department  
27 responsible for administering each respective fund shall be in

1 addition to any other allocation or appropriation and is intended  
2 to enhance appropriations from the general fund and not to replace  
3 or supplant those appropriations.

4 Enacting section 1. This amendatory act does not take effect  
5 unless Senate Bill No. 325

6 of the 96th Legislature is enacted into law.