

# HOUSE BILL No. 4357

February 19, 1997, Introduced by Rep. Profit and referred to the Committee on Senior Citizens and Veterans Affairs.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 438.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1        SEC. 438. (1) FOR THE 1997 TAX YEAR AND EACH TAX YEAR AFTER  
2 THE 1997 TAX YEAR, A TAXPAYER THAT IS ENTITLED TO A TAX REFUND  
3 UNDER THIS ACT SUFFICIENT TO MAKE A DESIGNATION UNDER THIS SEC-  
4 TION MAY DESIGNATE THAT \$2.00 OR MORE OF HIS OR HER REFUND BE  
5 CREDITED TO THE VIETNAM VETERANS MEMORIAL MONUMENT FUND CREATED  
6 IN SECTION 3 OF THE MICHIGAN VIETNAM VETERANS MEMORIAL ACT, 1988  
7 PA 234, MCL 35.1053. IF THE TAXPAYER'S REFUND IS NOT SUFFICIENT  
8 TO MAKE A CONTRIBUTION UNDER THIS SECTION, THE TAXPAYER MAY DES-  
9 IGNATE A CONTRIBUTION AMOUNT AND THAT CONTRIBUTION AMOUNT SHALL  
10 BE ADDED TO THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR.

1           (2) THE TAX DESIGNATION AUTHORIZED IN THIS SECTION SHALL BE  
2 CLEARLY AND UNAMBIGUOUSLY PRINTED ON THE FIRST PAGE OF THE STATE  
3 INDIVIDUAL INCOME TAX RETURN FORMS AND THE CONTRIBUTION AMOUNT  
4 SHALL BE CONSISTENT WITH THAT OF OTHER TAX DESIGNATIONS.

5           (3) NOTWITHSTANDING ANY OTHER ALLOCATIONS OR DISBURSEMENTS  
6 REQUIRED BY THIS ACT, AN AMOUNT EQUAL TO THE CUMULATIVE DESIGNA-  
7 TION MADE UNDER THIS SECTION, LESS THE AMOUNT APPROPRIATED TO THE  
8 DEPARTMENT TO IMPLEMENT THIS SECTION, SHALL BE DEPOSITED IN THE  
9 VIETNAM VETERANS MEMORIAL MONUMENT FUND CREATED IN SECTION 3 OF  
10 THE MICHIGAN VIETNAM VETERANS MEMORIAL ACT, 1988 PA 234, MCL  
11 35.1053, AND SHALL BE APPROPRIATED SOLELY FOR THE PURPOSES OF  
12 THAT FUND.