

# SENATE BILL No. 147

January 31, 2007, Introduced by Senators BROWN, BIRKHOLZ, SCOTT, SCHAUER, CLARKE, JANSEN, GARCIA, STAMAS and ALLEN and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 436.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 436. (1) FOR THE 2007 TAX YEAR AND EACH TAX YEAR AFTER  
2        THE 2007 TAX YEAR, AN INDIVIDUAL MAY DESIGNATE ON HIS OR HER ANNUAL  
3        RETURN THAT A CONTRIBUTION OF \$2.00 OR MORE OF HIS OR HER REFUND BE  
4        CREDITED TO THE DEPARTMENT OF MILITARY AND VETERANS AFFAIRS FOR THE  
5        MICHIGAN YOUTH CHALLENGE PROGRAM. IF AN INDIVIDUAL'S REFUND IS NOT  
6        SUFFICIENT TO MAKE A CONTRIBUTION UNDER THIS SECTION, THE  
7        INDIVIDUAL MAY DESIGNATE A CONTRIBUTION AMOUNT AND THAT  
8        CONTRIBUTION AMOUNT SHALL BE ADDED TO THE INDIVIDUAL'S TAX  
9        LIABILITY FOR THE TAX YEAR.

10        (2) THE TAX DESIGNATION AUTHORIZED IN THIS SECTION SHALL BE

1 CLEARLY AND UNAMBIGUOUSLY PRINTED ON THE FIRST PAGE OF THE STATE  
2 INDIVIDUAL INCOME TAX RETURN FORMS, IF PRACTICAL.

3 (3) NOTWITHSTANDING ANY OTHER ALLOCATIONS OR DISBURSEMENTS  
4 REQUIRED BY THIS ACT, EACH YEAR THAT THE CONTRIBUTION DESIGNATION  
5 UNDER THIS SECTION IS IN EFFECT, AN AMOUNT EQUAL TO THE CUMULATIVE  
6 CONTRIBUTIONS MADE UNDER THIS SECTION, LESS THE AMOUNT APPROPRIATED  
7 TO THE DEPARTMENT TO IMPLEMENT THIS SECTION, SHALL BE APPROPRIATED  
8 FROM THE GENERAL FUND TO THE DEPARTMENT OF MILITARY AND VETERANS  
9 AFFAIRS FOR THE MICHIGAN YOUTH CHALLENGE PROGRAM.