

Legislative Analysis



AUTISM RESEARCH FUND & TAX CHECKOFF

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House Bill 4475

Sponsor: Rep. Richard Ball

House Bill 4477

Sponsor: Rep. Kathy Angerer

Committee: Health Policy

Complete to 3-30-09

A SUMMARY OF HOUSE BILLS 4475 AND 4477 AS INTRODUCED 2-26-09

The bills, as a package, would create a fund to support autism research and place a checkoff box on the state income tax form so filers could donate to the Autism Research Fund. The bills are tie-barred to each other, meaning that neither could take effect unless both are enacted.

House Bill 4475 would create the Autism Research Fund Act. The Autism Research Fund would be created in the Department of Community Health. The fund's purpose would be to provide funds to promote research in the state relating to autism. The money, interest, and earnings of the fund could only be expended for the following:

- Promote autism-related research.
- Disseminate the research results on the triggers of autism and on methods of diagnosing and treating autism.
- Provide grants to Michigan hospitals specializing in the research, diagnosis, and treatment of autism.
- Provide grants to public institutions of higher learning in the state devoted to conducting autism research.
- Provide grants to other DCH-approved organizations for autism research.

The state treasurer would credit to the fund all amounts appropriated under the checkoff added to the state income tax form by House Bill 4477, as well as money from any other source. The treasurer would also direct the fund's investments. Money in the fund at the close of a fiscal year would remain in the fund and not lapse to the General Fund. Money from the fund could also be used as match for a federal grant if the grant monies were used for the purposed listed above. Further, money in the fund available for distribution would have to be appropriated each year; money granted or received as a gift or donation would be available for distribution upon appropriation.

House Bill 4477 would amend the Income Tax Act (MCL 206.435) to add the Autism Research Fund to the list of funds for which an individual could designate a contribution of \$5, \$10, or more on an annual tax return, beginning with the 2010 tax year.

FISCAL IMPACT:

Taxpayer donations would come from their income tax refunds or would increase their tax liability. Based on data from Michigan and other states, between \$200,000 and \$500,000 could be generated annually from a checkoff. However, the popularity of a particular checkoff and the additions of choices for checkoff contributions also affect the revenue generated for each checkoff. This bill would have no direct local fiscal impact.

House Bill 4477 as introduced will have fiscal implications for the Department of Community Health. The department is responsible for administering the Autism Research Fund which involves the approval and distribution of funds promoting research programs related to autism.

BACKGROUND INFORMATION:

The Income Tax Act currently authorizes checkoffs for Military Family Relief, Children's Trust Fund, Children of Veterans Tuition Grants, Prostate Cancer Research, Breast Cancer Prevention and Treatment, Animal Welfare, Housing and Community Development, and the Law Enforcement Officers Memorial. Authorized for future years are checkoffs for the Council for the Arts, Renewable Fuels, Foster Care Trust, Children's Miracle Network, Children's Hospital of Michigan, and the United Way.

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