



Senate Fiscal Agency
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BILL



ANALYSIS

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House Bill 4497 (as reported without amendment)
House Bill 4498 (Substitute S-1 as reported)
Sponsor: Representative Mark Ouimet (H.B. 4497)
Representative Chuck Moss (H.B. 4498)
House Committee: Tax Policy
Senate Committee: Finance

CONTENT

House Bill 4497 would enact the "American Red Cross Michigan Fund Act" to:

- Create the "American Red Cross Michigan Fund" to provide funds for the Michigan Chapters of the American Red Cross.
- Require the State Treasurer to credit to the Fund all amounts appropriated for this purpose from an income tax check-off and money from any other source for deposit into the Fund.
- Provide that money in the Fund that was available for distribution would have to be appropriated each year, and money granted or received as a gift or donation to the Fund would be available for distribution upon appropriation.

House Bill 4498 (S-1) would amend the Income Tax Act to add a tax check-off for the American Red Cross Michigan Fund, beginning with the 2012 tax year.

MCL 406.435 (H.B. 4498)

Legislative Analyst: Suzanne Lowe

FISCAL IMPACT

The revenue from the proposed income tax check-off for the proposed American Red Cross Michigan Fund would depend on the size and number of taxpayer donations. The proposed Fund would be administered by the Department of Treasury, which would incur additional costs of a minimal amount. The money in the Fund would carry forward. For check-offs on the 2011 contribution schedule, the income tax check-off revenue history in recent years is summarized in the table below.

Estimated Income Tax Check-Off Donations by Fund

	Tax Year 2009		Tax Year 2010		Tax Year 2011 ^{a)}	
	Number of Donations	Total Donated	Number of Donations	Total Donated	Number of Donations	Total Donated
Animal Welfare Fund	7,854	100,862	10,852	\$148,164	13,119	\$160,328
Children's Trust Fund	17,244	185,407	7,387	92,631	10,616	116,309
Children of Veterans Tuition Grant Program	15,225	126,531	5,928	76,417	7,584	94,145
Girl Scouts of Michigan Fund					4,534	59,410
Michigan Military Relief Fund	22,432	273,428	7,443	128,603	11,665	172,056
United Way Fund	5,736	241,797	7,747	389,080	7,177	232,944
Total		\$1,206,925		\$1,081,031		\$835,192

^{a)} Collections through November 20, 2012.
Source: Department of Treasury

Date Completed: 12-3-12

Fiscal Analyst: Elizabeth Pratt

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Bill Analysis @ www.senate.michigan.gov/sfa

This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.