

# SENATE BILL No. 16

January 27, 1987, Introduced by Senator FESSLER and referred  
to the Committee on State Affairs, Tourism, and Transportation.

A bill to amend section 475 of Act No. 281 of the Public Acts of 1967, entitled  
"Income tax act of 1967,"  
as amended by Act No. 211 of the Public Acts of 1982, being section 206.475 of the Michigan Compiled Laws; and to add section 438.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Section 475 of Act No. 281 of the Public Acts of  
2 1967, as amended by Act No. 211 of the Public Acts of 1982, being  
3 section 206.475 of the Michigan Compiled Laws, is amended and  
4 section 438 is added to read as follows:

5       SEC. 438. EFFECTIVE FOR TAX YEARS BEGINNING AFTER DECEMBER  
6 31, 1986, A TAXPAYER WHO IS ENTITLED TO A TAX REFUND UNDER THIS  
7 ACT, SUFFICIENT TO MAKE A DESIGNATION UNDER THIS SECTION, MAY  
8 DESIGNATE THAT \$2.00 OR MORE OF THE TAXPAYER'S REFUND BE CREDITED

1 TO THE HISTORIC PRESERVATION AND DEVELOPMENT FUND CREATED IN  
2 SECTION 3 OF ACT NO. 10 OF THE PUBLIC ACTS OF 1955, BEING SECTION  
3 399.153 OF THE MICHIGAN COMPILED LAWS. THE TAX REFUND DESIGNA-  
4 TION AUTHORIZED BY THIS SECTION SHALL BE CLEARLY AND UNAMBIGU-  
5 OUSLY PRINTED ON THE FIRST PAGE OF THE STATE INDIVIDUAL INCOME  
6 TAX RETURN.

7       Sec. 475. (1) The tax imposed by this act is in addition to  
8 all other taxes for which the taxpayer may be liable and the pro-  
9 ceeds derived from the tax shall be credited to the general fund  
10 to be allocated and distributed as ~~hereinafter~~ provided IN THIS  
11 ACT.

12       (2) Each year that the refund designation ~~program~~ PROGRAMS  
13 established in ~~section 440 is~~ SECTIONS 438 AND 440 ARE in  
14 effect, an amount equal to the cumulative designations made under  
15 ~~section 440~~ EACH OF THOSE SECTIONS, less the annual amount  
16 appropriated to the department of treasury for the purpose of  
17 administering ~~the children's trust~~ EACH fund AS ESTABLISHED  
18 UNDER SECTIONS 438 AND 440 and THE EXPENDITURES INCURRED IN  
19 implementing ~~section 440~~ THOSE SECTIONS, shall be appropriated  
20 from the general fund to ~~the children's trust fund in the~~  
21 ~~department of treasury~~ EACH FUND AS PROVIDED IN SECTION 438 OR  
22 440 for use solely in support of the purposes provided in ~~the~~  
23 ~~act that created the children's trust fund~~ ACT NO. 10 OF THE  
24 PUBLIC ACTS OF 1955, BEING SECTIONS 399.151 TO 399.153 OF THE  
25 MICHIGAN COMPILED LAWS, OR ACT NO. 249 OF THE PUBLIC ACTS OF  
26 1982, BEING SECTIONS 21.171 TO 21.172 OF THE MICHIGAN COMPILED  
27 LAWS, RESPECTIVELY.

1 (3) All remittances of taxes imposed by this act shall be  
2 made to the department by bank draft, check, cashier's check,  
3 money order, certificate of deposit, or money. No remittance  
4 other than cash is a final discharge of liability for the tax  
5 ~~herein~~ levied BY THIS ACT unless and until it has been paid in  
6 cash.

7 Section 2. This amendatory act shall not take effect unless  
8 Senate Bill No. 17 of the 84th  
9 Legislature is enacted into law.