

SENATE SUBSTITUTE FOR  
HOUSE BILL NO. 5953

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 tax years that begin after December 31,  
2   2003 and before January 1, 2008, a taxpayer may designate on his  
3   or her annual return that a contribution of \$1.00 or more of his  
4   or her refund be credited to the military family relief fund.

5       (2) If a taxpayer's refund is not sufficient to make a  
6   contribution under this section, the taxpayer may designate that  
7   the amount designated be added to the taxpayer's tax liability  
8   for the tax year.

9       (3) The contribution designation authorized in this section  
10   shall be clearly and unambiguously printed on the first page of  
11   all state individual income tax return forms, if practicable.

1       (4) Notwithstanding the other allocations and disbursements  
2 required by this act, an amount equal to the cumulative  
3 designations made under this section, less the amount  
4 appropriated to the department of treasury for the purpose of  
5 implementing this section, shall be distributed each fiscal year  
6 to the department of military and veterans affairs to be used as  
7 follows:

8       (a) Twenty percent to the post fund and posthumous fund of  
9 the Michigan soldiers' home to be used as provided in 1905 PA  
10 313, MCL 36.61.

11       (b) Eighty percent to the military family relief fund created  
12 in the military family relief fund act.

13       (5) Money appropriated pursuant to this section to the  
14 department of military and veterans affairs shall be in addition  
15 to any allocations and appropriations and is intended to enhance  
16 appropriations from the general fund and not to replace or  
17 supplant those appropriations.

18       Enacting section 1. This amendatory act does not take  
19 effect unless either of the following bills of the 92nd  
20 Legislature is enacted into law:

21       (a) Senate Bill No. 1269.

22       (b) House Bill No. 5954.