

HOUSE SUBSTITUTE FOR  
SENATE BILL NO. 1279

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 437.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 437. (1) For the 2004 tax year and each tax year after  
2 the 2004 tax year, an individual may designate on his or her  
3 annual return that a contribution of \$2.00 or more of his or her  
4 refund be credited to the Michigan state parks endowment fund  
5 created in section 35a of article IX of the state constitution of  
6 1963. If an individual's refund is not sufficient to make a  
7 contribution under this section, the individual may designate a  
8 contribution amount and that contribution amount shall be added  
9 to the individual's tax liability for the tax year.

10       (2) The tax designation authorized in this section shall be  
11 clearly and unambiguously printed on the first page of the state

1 individual income tax return forms, if practicable.

2       (3) Notwithstanding any other allocations or disbursements  
3 required by this act, each year that the contribution designation  
4 under this section is in effect, an amount equal to the  
5 cumulative designation made under this section, less the amount  
6 appropriated to the department to implement this section, shall  
7 be distributed to the Michigan state parks endowment fund and  
8 shall be used solely for the purposes of that fund.