

Act No. 364
Public Acts of 2004
Approved by the Governor
October 5, 2004
Filed with the Secretary of State
October 6, 2004
EFFECTIVE DATE: October 6, 2004

**STATE OF MICHIGAN
92ND LEGISLATURE
REGULAR SESSION OF 2004**

Introduced by Reps. Sheen, Acciavatti, Drolet, Hoogendyk, Stahl, Howell, Wenke, Palsrok, Shackleton, Newell, Ehardt, LaJoy, Hummel, Caswell, Nofs, Stakoe, Hart, Stewart, DeRoche, Voorhees, Moolenaar, Brandenburg, Garfield, Rocca, Vander Veen, Pastor, Farhat, Hager, Kooiman, Caul, Walker, Huizenga, Gaffney, Hune, Woronchak, Julian, Ward, Meyer, Richardville, Van Regenmorter, Amos, Steil, Emmons, Robertson, Shaffer, Tabor, Casperson, Bradstreet, DeRossett, Koetje, LaSata, Nitz, Taub, Palmer, Mortimer, Bisbee, Shulman, Middaugh, Ruth Johnson, Bieda, Hopgood, Wojno, Condino, Spade, Gleason, Sheltrown, Brown, Anderson, O'Neil, Plakas, Farrah, Kolb and Hardman

ENROLLED HOUSE BILL No. 5953

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," (MCL 206.1 to 206.532) by adding section 438.

The People of the State of Michigan enact:

Sec. 438. (1) For tax years that begin after December 31, 2003 and before January 1, 2008, a taxpayer may designate on his or her annual return that a contribution of \$1.00 or more of his or her refund be credited to the military family relief fund.

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

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

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

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

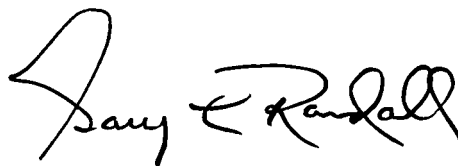
(b) Eighty percent to the military family relief fund created in the military family relief fund act.

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

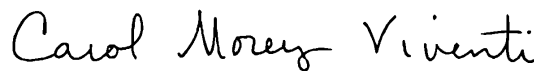
Enacting section 1. This amendatory act does not take effect unless either of the following bills of the 92nd Legislature is enacted into law:

- (a) Senate Bill No. 1269.
- (b) House Bill No. 5954.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved

Governor