

SENATE SUBSTITUTE FOR
HOUSE BILL NO. 5091

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 2006 TAX YEAR AND EACH TAX YEAR AFTER
2 THE 2006 TAX YEAR, AN INDIVIDUAL MAY DESIGNATE ON HIS OR HER ANNUAL
3 RETURN THAT A CONTRIBUTION OF \$2.00 OR MORE OF HIS OR HER REFUND BE
4 CREDITED TO THE MICHIGAN HIGHER EDUCATION ASSISTANCE AUTHORITY
5 CREATED IN SECTION 1 OF 1960 PA 77, MCL 390.951, FOR THE CHILDREN
6 OF VETERANS TUITION GRANT PROGRAM CREATED IN THE CHILDREN OF
7 VETERANS TUITION GRANT PROGRAM ACT. IF AN INDIVIDUAL'S REFUND IS
8 NOT SUFFICIENT TO MAKE A CONTRIBUTION UNDER THIS SECTION, THE
9 INDIVIDUAL MAY DESIGNATE A CONTRIBUTION AMOUNT AND THAT

1 CONTRIBUTION AMOUNT SHALL BE ADDED TO THE INDIVIDUAL'S TAX
2 LIABILITY FOR THE TAX YEAR.

3 (2) THE TAX DESIGNATION AUTHORIZED IN THIS SECTION SHALL BE
4 CLEARLY AND UNAMBIGUOUSLY PRINTED ON THE FIRST PAGE OF THE STATE
5 INDIVIDUAL INCOME TAX RETURN FORMS, IF PRACTICAL.

6 (3) NOTWITHSTANDING ANY OTHER ALLOCATIONS OR DISBURSEMENTS
7 REQUIRED BY THIS ACT, EACH YEAR THAT THE CONTRIBUTION DESIGNATION
8 UNDER THIS SECTION IS IN EFFECT, AN AMOUNT EQUAL TO THE CUMULATIVE
9 CONTRIBUTIONS MADE UNDER THIS SECTION SHALL BE APPROPRIATED FROM
10 THE GENERAL FUND TO THE CHILDREN OF VETERANS TUITION GRANT PROGRAM
11 OF THE MICHIGAN HIGHER EDUCATION ASSISTANCE AUTHORITY, AND THE
12 FUNDS SHALL BE DISTRIBUTED FOR PROGRAMS ALLOWED UNDER THE CHILDREN
13 OF VETERANS TUITION GRANT ACT. NO MONEY FROM THE CONTRIBUTIONS MADE
14 PURSUANT TO THIS SECTION SHALL BE USED FOR THE PURPOSE OF
15 ADMINISTERING THIS SECTION.

16 Enacting section 1. This amendatory act does not take effect
17 unless all of the following bills of the 93rd Legislature are
18 enacted into law:

19 (a) House Bill No. 4001.

20 (b) House Bill No. 4002.