

HOUSE BILL No. 5540

January 11, 2006, Introduced by Reps. Gosselin, Garfield and Hoogendyk and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 436.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 436. (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 GENERAL FUND OF THIS STATE. IF AN INDIVIDUAL'S
5 REFUND IS NOT SUFFICIENT TO MAKE A CONTRIBUTION UNDER THIS SECTION,
6 THE INDIVIDUAL MAY DESIGNATE A CONTRIBUTION AMOUNT AND THAT
7 CONTRIBUTION AMOUNT SHALL BE ADDED TO THE INDIVIDUAL'S TAX
8 LIABILITY FOR THE TAX YEAR.

9 (2) THE TAX DESIGNATION AUTHORIZED IN THIS SECTION SHALL BE

1 CLEARLY AND UNAMBIGUOUSLY PRINTED ON THE FIRST PAGE OF THE STATE
2 INDIVIDUAL INCOME TAX RETURN FORMS, IF PRACTICAL.

3 (3) NOTWITHSTANDING ANY OTHER ALLOCATIONS OR DISBURSEMENTS
4 REQUIRED BY THIS ACT, EACH YEAR THAT THE CONTRIBUTION DESIGNATION
5 UNDER THIS SECTION IS IN EFFECT, AN AMOUNT EQUAL TO THE CUMULATIVE
6 DESIGNATION MADE UNDER THIS SECTION, LESS THE AMOUNT APPROPRIATED
7 TO THE DEPARTMENT TO IMPLEMENT THIS SECTION, SHALL BE APPROPRIATED
8 TO AND DEPOSITED IN THE GENERAL FUND OF THIS STATE.