

SENATE BILL No. 75

January 25, 2005, Introduced by Senators VAN WOERKOM, GILBERT, ALLEN, KUIPERS, GARCIA, GOSCHKA, BASHAM and THOMAS and referred to the Committee on Finance.

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 TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2004, AN INDIVIDUAL MAY DESIGNATE ON HIS OR HER ANNUAL RETURN THAT
3 A CONTRIBUTION OF \$5.00 OR MORE OF HIS OR HER REFUND BE CREDITED TO
4 THE HOME HEATING CREDIT FUND. IF A TAXPAYER'S REFUND IS NOT
5 SUFFICIENT TO MAKE A CONTRIBUTION UNDER THIS SECTION, THE TAXPAYER
6 MAY DESIGNATE A CONTRIBUTION AMOUNT AND THAT CONTRIBUTION AMOUNT
7 SHALL BE ADDED TO THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR.

8 (2) THE CONTRIBUTION DESIGNATION AUTHORIZED IN THIS SECTION
9 SHALL BE CLEARLY AND UNAMBIGUOUSLY PRINTED ON THE FIRST PAGE OF THE

1 STATE INDIVIDUAL INCOME TAX RETURN.