

Act No. 249  
Public Acts of 2005  
Approved by the Governor  
December 1, 2005  
Filed with the Secretary of State  
December 1, 2005  
EFFECTIVE DATE: December 1, 2005

**STATE OF MICHIGAN  
93RD LEGISLATURE  
REGULAR SESSION OF 2005**

**Introduced by Reps. Caul, Waters, Anderson, Kooiman, Hummel, Newell, Vander Veen, Williams, Adamini, Brown, Gaffney, Tobocman, Farrah, Pastor, LaJoy, Hopgood, Brandenburg, Bieda, Wojno, Clack, Condino, Vagnozzi, Taub, Garfield, Hune, Gleason, Robertson, Caswell, Shaffer, Ward, Emmons, Steil, Sak, Nitz, Sheen, Huizenga, Palsrok, Angerer, Ball, Baxter, Booher, Byrnes, Cheeks, Clemente, Donigan, Espinoza, Gonzales, Hansen, Hildenbrand, Jones, Kahn, Leland, Lemmons, Jr., Marleau, Mayes, McDowell, Miller, Moore, Palmer, Pavlov, Polidori, Proos, Sheltroun, Spade and Murphy**

# **ENROLLED HOUSE BILL No. 5091**

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 437.

*The People of the State of Michigan enact:*

Sec. 437. (1) For the 2006 tax year and each tax year after the 2006 tax year, an individual may designate on his or her annual return that a contribution of \$2.00 or more of his or her refund be credited to the Michigan higher education assistance authority created in section 1 of 1960 PA 77, MCL 390.951, for the children of veterans tuition grant program created in the children of veterans tuition grant program act. If an individual's refund is not sufficient to make a contribution under this section, the individual may designate a contribution amount and that contribution amount shall be added to the individual's tax liability for the tax year.

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

(3) Notwithstanding any other allocations or disbursements required by this act, each year that the contribution designation under this section is in effect, an amount equal to the cumulative contributions made under this section shall be appropriated from the general fund to the children of veterans tuition grant program of the Michigan higher education assistance authority, and the funds shall be distributed for programs allowed under the children of veterans tuition grant act. No money from the contributions made pursuant to this section shall be used for the purpose of administering this section.

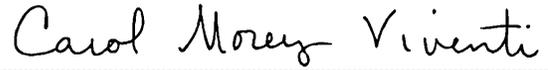
Enacting section 1. This amendatory act does not take effect unless all of the following bills of the 93rd Legislature are enacted into law:

- (a) House Bill No. 4001.
- (b) House Bill No. 4002.

This act is ordered to take immediate effect.



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Clerk of the House of Representatives



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Secretary of the Senate

Approved .....

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Governor