Legislative Analysis

EXTEND MILITARY FAMILY RELIEF FUND SUNSET

House Bill 4557
Sponsor: Rep. Richard LeBlanc
Committee: Military and Veterans Affairs and Homeland Security

Complete to 4-24-07

A SUMMARY OF HOUSE BILL 4557 AS INTRODUCED 3-29-07

The bill would extend the sunset date of the Military Family Relief tax checkoff program from January 1, 2008 to January 1, 2011. Public Act 364 of 2004 amended the Income Tax Act to create the Military Family Relief Fund tax checkoff program for tax years between December 31, 2003 and January 1, 2008. This permitted taxpayers to designate a contribution of $1 or more to the Military Family Relief Fund out of their refunds or by adding to their tax liability.

MCL 206.438

FISCAL IMPACT:

House Bill 4557 would extend the sunset of the Military Family Relief Fund three years. In 2004, this fund received $1.2 million in contributions. Taxpayer donations come from their income tax refunds or increase their tax liability.

BACKGROUND INFORMATION:

The Military Family Relief Fund provides assistance grants to families of members of a reserve component of the U.S. Armed Forces (National Guard or Reserves) based in the state, or of a resident of the state serving in a reserve component based in another state, who is called into active duty by the president or the secretary of defense in response to the September 11th attacks or a national emergency declared by the president. The grants, capped at $2,000 in a calendar year (except in extreme cases), are made to families with a documented need for financial assistance for food, clothing, housing, utilities, medical services or prescriptions, insurance payments, vehicle payments, or other related necessities of daily living.

Legislative Analyst: E. Best
Fiscal Analyst: Rebecca Ross