

# HOUSE BILL No. 5476

November 28, 2007, Introduced by Reps. Byrum, LeBlanc, Polidori, Corriveau, Bauer, Nofs, Stakoe, Angerer, Valentine, Robert Jones, Espinoza, Tobocman, Simpson, Brown, Hildenbrand, Proos, Huizenga, Wojno, Byrnes, Ebli, Farrah, Hood, Meadows, Rick Jones, Hune, Gaffney, Dean, Melton, Booher, Pavlov, Knollenberg, Palmer, Pastor, Moolenaar, Brandenburg and Ward and referred to the Committee on Commerce.

A bill to amend 1967 PA 281, entitled "Income tax act of 1967," by amending section 435 (MCL 206.435), as added by 2007 PA 133.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 435. (1) Except as otherwise provided under this section,  
2 for the 2008 tax year and each tax year after the 2008 tax year, an  
3 individual may designate in a manner and form as prescribed by the  
4 department pursuant to subsection (2) on his or her annual return  
5 that contributions of \$5.00, \$10.00, or more of his or her refund  
6 be credited to any of the following:

7           (a) For the 2010 tax year and each tax year after the 2010 tax  
8 year, the Michigan higher education assistance authority created in  
9 section 1 of 1960 PA 77, MCL 390.951, for the children of veterans

1 tuition grant program created in the children of veterans tuition  
2 grant act, 2005 PA 248, MCL 390.1341 to 390.1346. No money from the  
3 contributions designated to this subdivision shall be used for the  
4 purpose of administering this section.

5 (b) For the 2010 tax year and each tax year after the 2010 tax  
6 year, the children's trust fund created in 1982 PA 249, MCL 21.171  
7 to 21.172.

8 (c) The prostate cancer research fund created in the prostate  
9 cancer research fund act, **2007 PA 135, MCL 333.26241 TO 333.26246.**

10 (d) Amanda's fund for breast cancer prevention and treatment  
11 created in the Amanda's fund for breast cancer prevention and  
12 treatment act, **2007 PA 134, MCL 333.26231 TO 333.26237.**

13 (e) The animal welfare fund created in the animal welfare fund  
14 act, **2007 PA 132, MCL 287.991 TO 287.997.**

15 (f) The Michigan housing and community development fund  
16 created in section 3 of the Michigan housing and community  
17 development fund act, 2004 PA 479, MCL 125.2823.

18 **(G) THE MICHIGAN LAW ENFORCEMENT OFFICERS MEMORIAL MONUMENT**  
19 **FUND CREATED IN SECTION 3 OF THE MICHIGAN LAW ENFORCEMENT OFFICERS**  
20 **MEMORIAL ACT, 2004 PA 177, MCL 28.783.**

21 (2) The department shall establish and utilize a separate  
22 contributions schedule that incorporates each contribution  
23 designation authorized under this section that remains in effect  
24 and available for each tax year and shall revise the state  
25 individual income tax return form to include a separate line for  
26 the total contribution designations made under the separate  
27 contributions schedule. The contribution designations authorized

1 under sections 437 and 440 shall remain on the first page of the  
2 state individual income tax return for the 2008 and 2009 tax years,  
3 but shall be incorporated into the contributions schedule for the  
4 2010 tax year and shall remain on the schedule until the  
5 contribution designation expires by law or is otherwise no longer  
6 available as determined by the department pursuant to subsection  
7 (3). A contribution designation that is enacted after the effective  
8 date of the amendatory act that added this section shall be  
9 incorporated as soon as practical on the contributions schedule,  
10 and each new contribution designation shall be listed on the  
11 schedule in alphabetical order.

12 (3) The department may cease to include a contribution  
13 designation on the contributions schedule if that contribution  
14 designation fails to raise \$100,000.00 in any tax year for 2  
15 consecutive tax years.

16 (4) If an individual's refund is not sufficient to make a  
17 contribution under this section, the individual may designate a  
18 contribution amount and that contribution amount shall be added to  
19 the individual's tax liability for the tax year.

20 (5) Notwithstanding any other allocations or disbursements  
21 required by this act, each year that a contribution designation  
22 under this section is in effect, an amount equal to the cumulative  
23 designation made under this section, less the amount appropriated  
24 to the department to implement this section, shall be appropriated  
25 from the general fund and distributed to the department responsible  
26 for administering the appropriate fund to which the taxpayer  
27 designated his or her contribution and shall be used solely for the

1 purposes of that fund.

2 (6) Money appropriated pursuant to an appropriations act as  
3 required by law in accordance with this section to the department  
4 responsible for administering each respective fund shall be in  
5 addition to any other allocation or appropriation and is intended  
6 to enhance appropriations from the general fund and not to replace  
7 or supplant those appropriations.