

SUBSTITUTE FOR
SENATE BILL NO. 53

(As amended, March 15 and 28, 2007)

A bill to amend 1964 PA 284, entitled
"City income tax act,"
(MCL 141.501 to 141.787) by adding section 36 to chapter 2.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

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CHAPTER 2

SEC. 36. (1) A TAXPAYER MAY DESIGNATE ON THE ANNUAL RETURN
REQUIRED UNDER THIS ACT THAT A CONTRIBUTION OF A SPECIFIED AMOUNT
OF A REFUND DUE THE TAXPAYER BE CREDITED TO THE CHECKOFF FUND WHICH
SHALL BE A RESTRICTED FUND WITHIN THE GENERAL FUND OF THE CITY TO
BE USED<<, EXCEPT AS OTHERWISE PERMITTED UNDER SUBSECTION
(4),>> FOR THE CHARITABLE <<OR PUBLIC SAFETY>> PURPOSES SPECIFIED
PURSUANT TO

SECTION 10 OF CHAPTER 1.

(2) THE PURPOSES FOR WHICH THE MONEY WILL BE USED SHALL BE
CLEARLY PRINTED ON THE ANNUAL RETURN OR IN THE INSTRUCTION BOOK
THAT ACCOMPANIES THE ANNUAL RETURN.

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1 (3) IF A TAXPAYER'S REFUND IS NOT SUFFICIENT TO MAKE A
2 CONTRIBUTION UNDER THIS SECTION, THE TAXPAYER MAY DESIGNATE A
3 CONTRIBUTION AMOUNT AND THAT CONTRIBUTION AMOUNT SHALL BE ADDED TO
4 THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR.

5 (4) NOTWITHSTANDING ANY OTHER ALLOCATIONS OR DISBURSEMENTS
6 REQUIRED BY THIS ORDINANCE, EACH YEAR THAT THE CONTRIBUTION
7 DESIGNATION UNDER THIS SECTION IS IN EFFECT, AN AMOUNT EQUAL TO THE
8 CUMULATIVE CONTRIBUTIONS MADE UNDER THIS SECTION, LESS THE AMOUNT
9 APPROPRIATED TO THE CITY TO IMPLEMENT THIS SECTION, SHALL BE
10 DEPOSITED INTO THE CHECKOFF FUND OF THE CITY. <<THE AMOUNT APPROPRIATED
TO THE CITY UNDER THIS SUBSECTION SHALL NOT EXCEED 10% OF THE CUMULATIVE
CONTRIBUTIONS MADE THAT YEAR.>>

11 (5) THE CHECKOFF FUND SHALL CONSIST OF THE MONEY CREDITED TO
12 THE FUND UNDER THIS SECTION, ANY INTEREST AND EARNINGS ACCRUING
13 FROM THE SAVING AND INVESTMENT OF THAT MONEY, AND OTHER
14 APPROPRIATIONS, MONEY, OR THINGS OF VALUE RECEIVED BY THE CHECKOFF
15 FUND.

16 (6) THE CITY TREASURER SHALL DIRECT THE INVESTMENT OF THE
17 CHECKOFF FUND.

18 (7) MONEY IN THE CHECKOFF FUND AT THE CLOSE OF THE YEAR SHALL
19 REMAIN IN THE CHECKOFF FUND AND SHALL NOT LAPSE TO THE GENERAL FUND
20 OF THE CITY OR TO ANY OTHER FUND OF THE CITY.

21 (8) THE MONEY, INTEREST, AND EARNINGS OF THE CHECKOFF FUND
22 SHALL BE EXPENDED<<, EXCEPT AS OTHERWISE PERMITTED UNDER
SUBSECTION (4),>> FOR THE CHARITABLE <<OR PUBLIC SAFETY>> PURPOSES
SPECIFIED IN
23 THE AMENDMENT ADOPTED AS REQUIRED BY SECTION 10 OF CHAPTER 1.

<<(9) FOR PURPOSES OF THIS SECTION AND SECTION 10 OF CHAPTER 1,
"PUBLIC SAFETY" MEANS THE SUPPORT OF POLICE OFFICERS, FIREFIGHTERS, OTHER
FIRST RESPONDERS, SCHOOL SAFETY OFFICERS, AND SCHOOL RESOURCE OFFICERS
AND ANY EQUIPMENT THAT IS NECESSARY FOR THE POLICE OFFICER, FIREFIGHTER,
OTHER FIRST RESPONDER, SCHOOL SAFETY OFFICER, OR SCHOOL RESOURCE OFFICER
TO SAFELY PERFORM HIS OR HER DUTIES.>>

24 Enacting section 1. This amendatory act does not take effect
25 unless House Bill No. 4120 of the 94th Legislature is enacted into
26 law.