

SENATE BILL No. 515

May 17, 2007, Introduced by Senators ALLEN, KUIPERS, JELINEK, ANDERSON, BARCIA, HARDIMAN, SANBORN, OLSHOVE, BASHAM, PAPPAGEORGE and GARCIA and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 438 (MCL 206.438), as added by 2004 PA 364.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 438. (1) For tax years that begin after December 31, 2003
2 and before January 1, ~~2008~~2012, a taxpayer may designate on his or
3 her annual return that a contribution of \$1.00 or more of his or
4 her refund be credited to the military family relief fund.

5 (2) If a taxpayer's refund is not sufficient to make a
6 contribution under this section, the taxpayer may designate that
7 the amount designated be added to the taxpayer's tax liability for
8 the tax year.

9 (3) The contribution designation authorized in this section
10 shall be clearly and unambiguously printed on the first page of all

1 state individual income tax return forms, if practicable.

2 (4) Notwithstanding the other allocations and disbursements
3 required by this act, an amount equal to the cumulative
4 designations made under this section, less the amount appropriated
5 to the department of treasury for the purpose of implementing this
6 section, shall be distributed each fiscal year to the department of
7 military and veterans affairs to be used as follows:

8 (a) Twenty percent to the post fund and posthumous fund of the
9 Michigan soldiers' home to be used as provided in 1905 PA 313, MCL
10 36.61.

11 (b) Eighty percent to the military family relief fund created
12 in the military family relief fund act.

13 (5) Money appropriated pursuant to this section to the
14 department of military and veterans affairs shall be in addition to
15 any allocations and appropriations and is intended to enhance
16 appropriations from the general fund and not to replace or supplant
17 those appropriations.