



Senate Fiscal Agency
P. O. Box 30036
Lansing, Michigan 48909-7536

BILL



ANALYSIS

Telephone: (517) 373-5383
Fax: (517) 373-1986

Senate Bill 341 (Substitute S-1 as reported by the Committee of the Whole)
Senate Bill 342 (as reported by the Committee of the Whole)
Sponsor: Senator Dave Hildenbrand
Committee: Finance

CONTENT

Senate Bill 341 (S-1) would amend the Michigan Amber Alert Act to do the following:

- Create the "Michigan Amber Alert Fund" within the Department of State Police to provide funds for the maintenance, operation, and administration of the Michigan Amber Alert Plan.
- Require money from a proposed State income tax check-off to be credited to the Fund.
- Require money in the Fund to be spent solely for the purposes described in the Act.
- Require the annual appropriation of money in the Fund that was available for distribution.

Senate Bill 342 would amend Section 435 of the Income Tax Act to add the proposed Michigan Amber Alert Fund to the schedule of check-offs (designated contributions) on the State individual income tax return, beginning in the 2013 tax year.

The bill also would include the Military Family Relief Fund on the schedule under Section 435, beginning in the 2010 tax year. (A check-off for that Fund currently is required under Section 438 of the Act.)

Proposed MCL 28.755 (S.B. 341)
MCL 206.435 (S.B. 342)

Legislative Analyst: Suzanne Lowe

FISCAL IMPACT

Senate Bill 341 (S-1): The bill proposes a potential funding source for the Michigan Amber Alert program. The Department of State Police, due to budgetary reductions over time, no longer has, as it once had, a dedicated Sergeant for the Missing Children Clearinghouse & Amber Alert programs. The duties of this position have been absorbed by an Operations Lieutenant with other duties. The Department states that a full-time employee is needed to provide training to law enforcement personnel (State Police and local) on the "how, when, and why" of an Amber Alert. The approximate cost associated with returning to a dedicated full-time Sergeant for this program is as follows:

Sergeant:	\$156,500 (FY 2011-12 s&w/benefits)
CSS&M/travel:	10,000
Total	\$166,500

It cannot be determined at this time how much, if any, revenue would be generated under this bill for this purpose.

Senate Bill 342: The revenue from the proposed income tax check-off for the Michigan Amber Alert Fund would depend on the size and number of taxpayer donations. The income tax check-off revenue history in recent years is summarized in the Table 1 below.

Table 1
Estimated Income Tax Check-Off Donations by Fund

	Tax Year 2009		Tax Year 2010		Tax Year 2011 ^{a)}	
	Number of Donations	Total Donated	Number of Donations	Total Donated	Number of Donations	Total Donated
Amanda's Fund for Breast Cancer	3,754	\$37,818				
Animal Welfare Fund ¹⁾	7,854	100,862	10,852	\$148,164	10,800	125,636
Children's Hospital of MI Fund	5,661	61,186	7,418	90,853		
Children's Miracle Network Fund	3,432	35,357	4,707	56,901		
Children's Trust Fund ¹⁾	17,244	185,407	7,387	92,631	8,499	88,839
Children of Veterans Tuition Grant Program ¹⁾	15,225	126,531	5,928	76,417	5,878	70,374
Foster Care Trust Fund	2,407	24,123	3,467	40,057		
Girl Scouts of Michigan Fund ¹⁾					3,500	44,163
Michigan Military Relief Fund ¹⁾	22,432	273,428	7,443	128,603	9,463	134,757
Michigan Council for the Arts Fund	2,598	27,978	3,356	34,677		
Michigan Housing and Community Development Fund	1,618	17,415				
Michigan Law Enforcement Memorial Fund	2,492	27,457				
Prostate Cancer Research	2,920	29,319				
Renewable Fuels Fund	2,157	18,247	2,589	23,648		
United Way Fund ¹⁾	5,736	241,797	7,747	389,080	5,574	163,937
Total		\$1,206,925		\$1,081,031		\$627,706

^{a)} Collections through April 22, 2012.

¹⁾ Check-offs on the 2011 contribution schedule.

Source: Department of Treasury

Date Completed: 5-21-13

Fiscal Analyst: Bruce Baker
Elizabeth Pratt

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.