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House Bill 4082 (as discharged)
Sponsor: Representative Matt Lori
House Committee: Tax Policy
Senate Committee: Government Operations

CONTENT

The bill would enact the "Michigan Alzheimer's Association Fund Act" to create the Michigan Alzheimer's Association Fund to benefit the programs and services for unpaid caregivers of individuals with Alzheimer's disease provided by the Greater Michigan Chapter and the Michigan Great Lakes Chapter of the Alzheimer's Association.

The State Treasurer would have to credit to the Fund all amounts appropriated for this purpose under Section 435 of the Income Tax Act, and money from any other source for deposit into the Fund.

The money, interest, and earnings of the Fund could be spent solely for donation to the Greater Michigan Chapter of the Alzheimer's Association for distribution to the Greater Michigan and Michigan Great Lakes Chapters of the Alzheimer's Association.

Money in the Fund that was available for distribution would have to be appropriated each year. Money granted or received as a gift or donation to the Fund would be available for distribution upon appropriation. Money in the Fund at the close of the year would remain in the Fund and not lapse to the General Fund.

The bill is tie-barred to House Bill 4081, which would amend Section 435 of the Income Tax Act to create a tax check-off (designation for voluntary contributions) for the Michigan Alzheimer's Association Fund, beginning with the 2013 tax year.

Legislative Analyst: Suzanne Lowe

FISCAL IMPACT

The bill would have a minimal impact on the administrative costs of the Department of Treasury, with some minor additional costs to adjust forms and account for revenue from the proposed income tax check-off for the Michigan Alzheimer's Association Fund.

Assuming the check-off would be created by House Bill 4081, to which House Bill 4082 is tiebarred, the revenue from the proposed income tax check-off would depend on the size and number of taxpayer donations. Any contribution would be voluntary and would have no impact on State revenue.

The income tax check-off revenue history in recent years is summarized in the Table 1 below. Several funds that previously were on the voluntary contributions schedule no

longer appear on it. These are Amanda's Fund for Breast Cancer, Children's Hospital of Michigan Fund, Children's Miracle Network Fund, Foster Care Trust Fund, Michigan Council for the Arts Fund, Michigan Housing and Community Development Fund, Michigan Law Enforcement Memorial Fund, Prostate Cancer Research, and Renewable Fuels Fund. (Those that did not receive revenue during the three years shown on Table 1 are not listed on the table.)

Table 1
Estimated Income Tax Check-Off Donations by Fund

	Tax Year 2010		Tax Year 2011 ^{a)}		Tax Year 2012 ^{a)}	
	Number of Donations	Total Donated	Number of Donations	Total Donated	Number of Donations	Total Donated
Animal Welfare Fund ¹⁾	10,852	\$148,164	10,800	\$125,636	11,049	\$123,421
Children's Hospital of MI Fund	7,418	90,853				
Children's Miracle Network Fund	4,707	56,901				
Children's Trust Fund ¹⁾	7,387	92,631	8,499	88,839	8,126	84,009
Children of Veterans Tuition Grant Program ¹⁾	5,928	76,417	5,878	70,374	5,890	64,094
Foster Care Trust Fund	3,467	40,057				
Girl Scouts of Michigan Fund ¹⁾			3,500	44,163	3,277	38,844
Michigan Military Relief Fund ¹⁾	7,443	128,603	9,463	134,757	9,582	131,289
Michigan Council for the Arts Fund	3,356	34,677				
Renewable Fuels Fund	2,589	23,648				
Special Olympics Michigan ¹⁾					5,521	75,976
United Way Fund ¹⁾	7,747	389,080	5,574	163,937	5,016	163,169
Total		\$1,081,031		\$627,706		\$680,802

^{a)} Collections through May 23, 2013.

¹⁾ Check-offs on the 2012 contribution schedule.

Source: Department of Treasury

Date Completed: 6-6-13

Fiscal Analyst: 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.