



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

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**BILL ANALYSIS**

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House Bill 5739 (Substitute S-1 as reported)  
House Bill 5740 (as reported without amendment)  
Sponsor: Representative Steve Marino (H.B. 5739)  
Representative Diana Farrington (H.B. 5740)  
House Committee: Tax Policy  
Senate Committee: Finance

**CONTENT**

House Bill 5739 (S-1) would amend the Income Tax Act to include a proposed Kiwanis Fund among the funds eligible for voluntary contributions on the State income tax return (check-offs), starting with the 2018 tax year. The bill also would include the Fostering Futures Scholarship Trust Fund, the Lions of Michigan Foundation Fund, and the Michigan World War II Legacy Memorial Fund.

House Bill 5740 would enact the "Kiwanis Fund Act" to do the following:

- Create the "Kiwanis Fund" within the Department of Treasury to provide funds for donation to Kiwanis clubs or organizations located in Michigan.
- Require money raised from the proposed tax return check-off to be credited to the Fund.
- Require that the money, interest, and earnings of the Fund be spent solely for donation to Kiwanis clubs or organizations.

MCL 206.435 (H.B. 5739)

Legislative Analyst: Drew Krogulecki

**FISCAL IMPACT**

The bills would have no impact on State revenue and minimal costs to the Department of Treasury that would be within current appropriations. The one-time costs associated with including an additional income tax check-off option would be part of the annual costs to update the income tax form each year. The ongoing costs associated with administering the Fostering Futures Scholarship Trust Fund, Lions of Michigan Foundation Fund, World War II Legacy Memorial Fund, and Kiwanis Fund would be less than \$100 each and within current appropriations.

The bills would have no fiscal impact on local government.

Date Completed: 6-12-18

Fiscal Analyst: Cory Savino