

HOUSE BILL NO. 5404

October 14, 2021, Introduced by Reps. Posthumus, Maddock, Bellino, Roth, Green, O'Malley, Bezotte, Allor, Fink, Bollin, Lightner, Outman, Markkanen, Griffin, Meerman and Hornberger and referred to the Committee on Education.

A bill to establish a student opportunity scholarship program for eligible students; to provide for the certification of scholarship-granting organizations; to provide for student opportunity scholarship accounts; to prescribe conditions for use of the funds in the scholarship accounts; to provide for the administration of the student opportunity scholarship program; to prescribe certain powers and duties of certain state officers, agencies, and departments; to provide appropriations for the implementation of this act; and to allow certain tax credits and

deductions.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. This act may be cited as the "student opportunity
2 scholarship act" or "SOS act".

3 Sec. 3. As used in this act:

4 (a) "Career and technical education" means organized, systemic
5 instruction designed to prepare an eligible student for useful
6 employment in a recognized occupation.

7 (b) "Contribution" means a donation in the form of cash or
8 marketable securities that is eligible for the tax credit under
9 section 279 or 679 of the income tax act of 1967, 1967 PA 281, MCL
10 206.279 and 206.679.

11 (c) "Curriculum" means a complete course of study for a
12 particular content area or grade level.

13 (d) "Department" means the department of treasury.

14 (e) "Education service provider" means a person or
15 organization that receives payments from an SOS account to provide
16 educational materials and services to SOS students.

17 (f) "Eligible student" means a resident of this state who is 5
18 years of age or older or is enrolled in a public school or
19 nonpublic school in any of grades kindergarten to 12 and who
20 satisfies at least 1 of the following:

21 (i) Is a member of a household with an annual household income
22 at the time of initially applying for an SOS from an SGO under this
23 act of not more than 200% of the amount of household income
24 necessary to meet the income eligibility criteria for the federal
25 free or reduced-price lunch program, as determined under the
26 Richard B. Russell national school lunch act, 42 USC 1751 to 1769j.

27 (ii) Is a child with a disability as defined under the

1 individuals with disabilities education act, Public Law 108-446.

2 (iii) Is a child in foster care as defined in section 2 of the
3 foster care and adoption services act, 1994 PA 203, MCL 722.952.

4 (iv) Is a member of the household of an eligible student that
5 currently has an SOS from an SGO under this act.

6 (g) "High school equivalency certificate" means that term as
7 defined in section 4 of the state school aid act of 1979, 1979 PA
8 94, MCL 388.1604.

9 (h) "Minimum foundation allowance" means the minimum
10 foundation allowance established under section 20 of the state
11 school aid act of 1979, 1979 PA 94, MCL 388.1620.

12 (i) "Nonpublic school" means that term as defined in section 5
13 of the revised school code, 1976 PA 451, MCL 380.5.

14 (j) "Parent" means a biological or adoptive parent, legal
15 guardian, custodian, or other person with legal authority to act on
16 behalf of an SOS student.

17 (k) "Person" means an individual or a partnership,
18 corporation, limited liability company, association, governmental
19 entity, or other legal entity.

20 (l) "Public school" means that term as defined in section 5 of
21 the revised school code, 1976 PA 451, MCL 380.5.

22 (m) "Scholarship-granting organization" or "SGO" means a
23 nonprofit organization that complies with the requirements of this
24 act and that receives contributions, allocates funds, and
25 administers SOS accounts.

26 (n) "School fiscal year" means that term as defined in section
27 6 of the state school aid act of 1979, 1979 PA 94, MCL 388.1606.

28 (o) "SOS student" means an eligible student who is
29 participating in the student opportunity scholarship program.

1 (p) "State fiscal year" means a fiscal year that commences
2 October 1 and continues through September 30.

3 (q) "Student opportunity scholarship" or "SOS" or "program"
4 means the student opportunity scholarship program established in
5 this act.

6 (r) "Student opportunity scholarship account" or "SOS account"
7 means the account to which funds are allocated by an SGO to the
8 parent of an SOS student in order to pay for the student's
9 qualifying education expenses in accordance with the requirements
10 of this act.

11 Sec. 5. (1) The department shall establish a student
12 opportunity scholarship program in this state to give more
13 flexibility and choices in education to residents of this state and
14 to address disparities in educational options available to
15 students.

16 (2) Each scholarship-granting organization shall create a
17 uniform process for determining the amount to be allocated to each
18 eligible student's SOS account with the following limitations:

19 (a) For eligible students currently enrolled at a public
20 school, except for eligible students who are nonresident pupils
21 admitted to a school operated by a school district that collects
22 tuition for the pupil under section 1401 of the revised school
23 code, 1976 PA 451, MCL 380.1401, for those students, the total SOS
24 funds for a single school fiscal year must not exceed the
25 following:

26 (i) \$500.00 for an eligible student, other than an eligible
27 student who is a child with a disability as defined under the
28 individuals with disabilities education act, Public Law 108-446.

29 (ii) \$1,100.00 for an eligible student who is a child with a

1 disability as defined under the individuals with disabilities
2 education act, Public Law 108-446.

3 (b) For eligible students not described in subdivision (a),
4 including those who intend to use the funds in the SOS account to
5 pay tuition as described in subsection (3)(a), the total SOS funds
6 for a single school fiscal year must not exceed 90% of the minimum
7 foundation allowance for the immediately preceding state fiscal
8 year reduced by the percentage equal to $\frac{3}{8}$ of the percentage by
9 which the applicant's household income exceeds the applicable
10 income eligibility criteria for the federal free or reduced-price
11 lunch program, as determined under the Richard B. Russell national
12 school lunch act, 42 USC 1751 to 1769j. A child with a disability
13 as defined under the individuals with disabilities education act,
14 Public Law 108-446, may receive up to 90% of the minimum foundation
15 allowance for the immediately preceding state fiscal year,
16 regardless of household income.

17 (c) For eligible students in foster care, the SGO shall assume
18 that the student's parents have no income or ability to pay for
19 educational services for the purposes of prioritizing the students
20 and determining the amount of assistance provided under this
21 program.

22 (3) The funds in an SOS account must only be used to pay for
23 the following qualifying education expenses, unless limited by the
24 SGO under subsection (9), incurred for the purpose of educating an
25 SOS student:

26 (a) Tuition or fees to attend a kindergarten to grade 12
27 public school or nonpublic school.

28 (b) Tuition or fees for online learning programs.

29 (c) Tutoring services provided by an individual or a tutoring

1 facility.

2 (d) Services contracted for and provided by a public school,
3 including, but not limited to, individual classes and
4 extracurricular activities and programs.

5 (e) Textbooks, curricula, or other instructional materials,
6 including, but not limited to, any supplemental materials or
7 associated online instruction required by either a curriculum or an
8 education service provider.

9 (f) Computer hardware or other technological devices that are
10 primarily used to help meet an SOS student's educational needs or
11 educational software and applications.

12 (g) School uniforms.

13 (h) Fees for nationally standardized assessments, advanced
14 placement examinations, examinations related to college or
15 university admission, and tuition or fees for preparatory courses
16 for these.

17 (i) Tuition or fees for summer education programs and
18 specialized after-school education programs, excluding after-school
19 child care.

20 (j) Tuition, fees, instructional materials, and examination
21 fees for career and technical education.

22 (k) Educational services and therapies, including, but not
23 limited to, occupational, behavioral, physical, speech-language,
24 and audiology therapies provided by a licensed professional.

25 (l) Tuition and fees for any of the following:

26 (i) Enrollment in an eligible course under the postsecondary
27 enrollment options act, 1996 PA 160, MCL 388.511 to 388.524. As
28 used in this subparagraph, "eligible course" means that term as
29 defined in section 3 of the postsecondary enrollment options act,

1 1996 PA 160, MCL 388.513.

2 (ii) Enrollment in an eligible course under the career and
3 technical preparation act, 2000 PA 258, MCL 388.1901 to 388.1913.

4 As used in this subparagraph, "eligible course" means that term as
5 defined in section 3 of the career and technical education
6 preparation act, 2000 PA 258, MCL 388.1903.

7 (iii) Participation in a CTE early/middle college or CTE dual
8 enrollment program authorized under section 61b of the state school
9 aid act of 1979, 1979 PA 94, MCL 388.1661b.

10 (m) Fees for transportation paid to a fee-for-service
11 transportation provider, or costs for mileage, for the student to
12 travel to and from an education service provider.

13 (n) Fees for school-based athletic activities.

14 (4) A public school or nonpublic school shall not do any of
15 the following:

16 (a) Charge an SOS student tuition or charge an SOS student for
17 any services in an amount that only applies to SOS students.

18 (b) Charge an SOS student tuition or charge an SOS student for
19 any services in an amount that is different than the amount the
20 public school or nonpublic school would have otherwise charged the
21 SOS student under state law if he or she was not an SOS student.

22 (c) Charge an SOS student tuition or charge an SOS student for
23 any services solely because he or she is an SOS student.

24 (5) SOS funds must not be refunded, rebated, or shared with a
25 parent or SOS student in any manner. Any refund or rebate for
26 materials or services purchased with SOS funds must be credited
27 directly to the student's SOS account. Parents may make payments
28 for the costs of educational materials and services not covered by
29 the funds in their student's SOS account, but personal deposits

1 into an SOS account are not permitted. As provided in section 30 of
2 the income tax act of 1967, 1967 PA 281, MCL 206.30, funds
3 allocated to an SOS account and used for qualifying education
4 expenses are not taxable income to the parent or the SOS student.

5 (6) An SOS account remains in force, unless the SOS account is
6 closed because of a substantial misuse of funds, and any unused
7 funds roll over from quarter to quarter and from year to year until
8 1 of the following occurs:

9 (a) The parent withdraws the SOS student from the SOS program.

10 (b) The SGO determines that the SOS student's family income
11 has increased above 250% of the amount of household income
12 necessary to meet the income eligibility criteria for the federal
13 free or reduced-price lunch program, as determined under the
14 Richard B. Russell national school lunch act, 42 USC 1751 to 1769j.

15 (c) The SOS student receives a high school diploma or high
16 school equivalency certificate or, for an SOS student who is a
17 child with a disability as defined under the individuals with
18 disabilities education act, Public Law 108-446, the SOS student
19 receives a high school diploma, high school equivalency
20 certificate, or certificate of completion for high school.

21 (d) The end of the school fiscal year in which the SOS student
22 reaches 19 years of age or, for an SOS student who is a child with
23 a disability as defined under the individuals with disabilities
24 education act, Public Law 108-446, 26 years of age.

25 (7) When an SOS account is closed, any unused funds revert to
26 the SGO that granted the SOS and the SGO that granted the SOS shall
27 allocate the unused funds to fund other SOS accounts. If the SGO
28 that granted the SOS is no longer operating, the funds must be
29 transferred to another SGO operating in good standing with this

1 state.

2 (8) An SGO shall first prioritize funding SOS accounts for
3 students who received an SOS in the previous school fiscal year,
4 the siblings of those students, and foster children living in the
5 same household as those students and then, for other first-time
6 applicants, shall prioritize as follows:

7 (a) A majority of funds available for other first-time
8 applicants must be reserved for students whose household income
9 does not exceed that necessary to meet the income eligibility
10 criteria for the federal free or reduced-price lunch program, as
11 determined under the Richard B. Russell national school lunch act,
12 42 USC 1751 to 1769j, or for children who meet the definition of a
13 child with a disability as defined under the individuals with
14 disabilities education act, Public Law 108-446.

15 (b) The unfunded first-time applicants not described in
16 subdivision (a) must be selected for funding based on a random
17 lottery until all remaining funds are allocated to SOS accounts.

18 (9) An SGO may define and limit the educational services that
19 the SOS funds may cover as long as any limitation on qualified
20 educational services is in compliance with federal and state laws
21 affecting students with a disability and any other federal and
22 state laws regarding nondiscrimination. An SGO shall not accept a
23 contribution from any person if that person designates that the
24 contribution must be used to award an SOS to a particular student.

25 (10) An SGO shall not fund an SOS for the dependents of its
26 boards of directors, its staff, or its donors.

27 Sec. 7. (1) To establish an SOS account for an eligible
28 student, the parent must submit an application to a scholarship-
29 granting organization. The SGO shall approve an application for an

1 SOS if all of the following apply:

2 (a) An SGO verifies that the student on whose behalf the
3 parent is applying is an eligible student.

4 (b) Funds are available for the SOS.

5 (c) The parent signs a written agreement with the SGO that
6 provides for the following:

7 (i) To use the funds in the SOS account only for the covered
8 qualifying education expenses described in section 5.

9 (ii) Not to establish any other SOS account for the eligible
10 student with any other SGO.

11 (iii) To comply with the rules and requirements of the SOS
12 program.

13 (2) The SGO shall annually renew a student's SOS if funds are
14 available unless the student's family income has increased above
15 250% of the amount of household income necessary to meet the income
16 eligibility criteria for the federal free or reduced-price lunch
17 program, as determined under the Richard B. Russell national school
18 lunch act, 42 USC 1751 to 1769j. In the event that an eligible
19 student becomes ineligible for reasons other than fraud or misuse
20 of funds, the SGO may cease funding for the student's SOS provided
21 that the SGO complies with each of the following:

22 (a) The SGO immediately suspends payment of additional funds
23 into the student's SOS account. For SOS accounts that have been
24 open for at least 1 full school fiscal year, the SOS account must
25 remain open and active for the parent to make qualifying education
26 expenses to educate the student from funds remaining in the SOS
27 account. When no funds remain in the student's SOS account, the SGO
28 may close the SOS account.

29 (b) If the parent of an eligible student reapplies to the SGO

1 and signs a new written agreement, payments into the student's
2 existing SOS account may resume if the SOS account is still open
3 and active. A new SOS account may be established if the student's
4 SOS account was closed.

5 (c) An SGO shall adopt policies to provide the least
6 disruptive process possible for SOS students desiring to leave the
7 SOS program.

8 Sec. 9. (1) An organization that seeks to become a
9 scholarship-granting organization shall apply for initial
10 certification or renewal of certification from the department. An
11 application for initial certification as an SGO must include all of
12 the following:

13 (a) A copy of the SGO's incorporation documents.

14 (b) A copy of the SGO's 501(c)(3) determination letter issued
15 by the Internal Revenue Service.

16 (c) A description of the methodology the SGO will use to
17 evaluate whether a student is an eligible student to establish an
18 SOS account.

19 (d) A description of the application process the SGO will use
20 for parents and eligible students.

21 (e) A description of the methodology the SGO will use to
22 establish, fund, and manage SOS accounts.

23 (f) A description of the process the SGO will use to approve
24 education service providers.

25 (g) A description of how the SGO will inform parents of
26 approved education service providers.

27 (h) A description of the SGO's procedures for crediting
28 refunds from an education service provider back to a student's SOS
29 account.

1 (i) An assurance that the SGO will conduct a background check
2 of all employees of the SGO and maintain records of those
3 background checks for audit purposes.

4 (2) Subject to subsection (4), an application for renewal of
5 certification as an SGO must include the following:

6 (a) The SGO's completed Internal Revenue Service Form 990,
7 submitted no later than November 30 of the year before the school
8 fiscal year that the SGO intends to fund SOS accounts.

9 (b) A copy of the SGO's most recent financial audit. The audit
10 required under this subdivision must satisfy each of the following:

11 (i) Is conducted in accordance with generally accepted auditing
12 standards.

13 (ii) Evaluates the SGO's compliance with subsection (4).

14 (iii) Is conducted by a certified public accountant within 6
15 months of the end of the SGO's fiscal year.

16 (iv) Is free of material misstatements.

17 (c) An annual report that includes the following:

18 (i) The number of applications the SGO received during the
19 previous school fiscal year, disaggregated by county and by grade
20 level of the applicants.

21 (ii) The number of all students, disaggregated by county and by
22 grade level of the students, that received SOS funds from the SGO
23 during the previous school fiscal year.

24 (iii) The total number of SOS accounts the SGO maintains.

25 (iv) The following amount of funds:

26 (A) Funds received by the SGO to fund SOS accounts during the
27 last school fiscal year.

28 (B) Funds distributed by the SGO into SOS accounts during the
29 last school fiscal year.

1 (C) Funds remaining after the distribution into SOS accounts
2 and any obligations to fund SOS accounts in the future.

3 (D) Funds spent on administrative expenses and an accounting
4 of those expenses during the last school fiscal year.

5 (E) Funds spent on fees to private financial management firms
6 or other organizations to maintain records and process transactions
7 of the SOS accounts.

8 (v) A list of the SGO's approved education service providers.

9 (vi) A description of how the SGO has complied with the
10 operational requirements and responsibilities of this act.

11 (3) The annual report required under subsection (2) must also
12 satisfy all of the following:

13 (a) Comply with uniform financial accounting standards.

14 (b) Be attested to by an independent certified public
15 accountant.

16 (c) Be free of material misstatements or exceptions.

17 (4) The department shall certify an SGO or renew an SGO's
18 certification under this act if the organization meets the
19 requirements of this section. The department shall issue initial
20 certifications within 60 days of receiving the application and
21 renew certifications within 30 days of receiving the application.
22 For a renewal application, an SGO shall provide proof of the
23 following:

24 (a) At least 90% of the total annual contributions received by
25 the SGO are allocated to SOS accounts no later than the last day of
26 the SGO's immediately succeeding calendar year or fiscal year,
27 whichever is applicable, unless the current year's total annual
28 contributions received by the SGO exceed an amount equal to the
29 average of the total annual contributions received in the

1 immediately preceding 3 years by more than 15%, in which case the
2 excess amount may be carried forward and expended for SOS accounts
3 in 3 equal installments over the immediately succeeding 3 years.

4 (b) The SGO maintained separate accounts for SOS funds and
5 operating funds. Any interest that accrues from contributions that
6 are eligible for the tax credit under section 279 or 679 of the
7 income tax act of 1967, 1967 PA 281, MCL 206.279 and 206.679, were
8 allocated by the SGO to fund SOS accounts. An SGO utilized a
9 standard application process for parents to establish their
10 student's eligibility for an SOS and the application was readily
11 available to interested families and may be submitted through
12 various sources, including the internet.

13 (c) The SGO included 2 or more education service providers in
14 its SOS program.

15 Sec. 11. (1) An SGO shall provide parents with a written
16 explanation of the qualifying education expenses for which SOS
17 funds may be used under this act, the responsibilities of parents
18 under this act, and the duties of the SGO and the role of any
19 private financial management firms or other organizations that the
20 SGO may contract with to process SOS transactions or maintain
21 records for other aspects of the SOS program under this act.

22 (2) An SGO may transfer funds to another SGO if additional
23 funds are required to meet SOS demands at the receiving SGO or if
24 the transferring SGO determines it cannot continue to operate due
25 to any reason. If funds are transferred for the purpose of meeting
26 SOS demands, no more than a combined aggregate of 10% of the SGOs
27 total annual contributions received may be retained by the SGOs for
28 administrative expenses. All transferred funds must be allocated by
29 the receiving SGO to its account for SOS accounts. All transferred

1 amounts received by an SGO must be separately disclosed in the
2 receiving SGO's annual report for certification renewal under
3 section 9.

4 (3) An SGO that receives a transfer of funds from an SGO that
5 has determined it will not continue to operate shall agree to fund
6 the SOS accounts established by the transferring SGO to the extent
7 funds are available. The receiving SGO shall also prioritize the
8 funding of transferred SOS accounts before funding new SOS
9 applicants.

10 (4) An SGO that receives a contribution for which a
11 preapproval letter was issued shall, within 10 business days after
12 receipt of that contribution, notify the department and issue a
13 certificate of contribution to the taxpayer that includes the name
14 of the taxpayer, the amount of the contribution made, and the date
15 on which the contribution was made. An SGO may accept donations
16 that were not made pursuant to a preapproval letter and that are
17 not eligible for the tax credit under section 279 or 679 of the
18 income tax act of 1967, 1967 PA 281, MCL 206.279 and 206.679, and
19 grants to cover administrative costs, to inform the public about
20 the SOS program, to fund additional SOS accounts, or to offer
21 assistance outside of the SOS program. Donations that are not
22 eligible for the tax credit under section 279 or 679 of the income
23 tax act of 1967, 1967 PA 281, MCL 206.279 and 206.679, are not
24 subject to the requirements of this act.

25 Sec. 13. (1) On or before January 1 of each year, the
26 department shall publish on its publicly accessible website a list
27 of SGOs. However, if an SGO fails to meet the requirements of this
28 act, the department shall not include the organization on the list
29 of SGOs the following calendar year.

1 (2) The department shall produce and publish on its publicly
2 accessible website an annual report that aggregates the data
3 obtained from the annual reports submitted by SGOs for the renewal
4 of their certification under section 9. The department's report
5 must not include, for SOS students, any personally identifiable
6 information of SOS students and, for SGOs, any confidential
7 identifying information of SGOs.

8 Sec. 15. (1) The department may conduct or contract for an
9 additional audit or appropriate financial review of an SGO upon
10 reasonable belief that the SGO has violated the requirements of
11 this act. In the event that the department determines that there
12 has been a violation of this act by an SGO, the department shall
13 send written notice to the SGO. The SGO that receives written
14 notice of a violation will have 60 days from receipt of notice to
15 correct the violation identified by the department. If the SGO
16 fails or refuses to comply after 60 days, the department may revoke
17 the SGO's certification to participate in the SOS program.

18 (2) An SGO whose certificate has been revoked under this
19 section may appeal the department's revocation of its certification
20 pursuant to section 22 of 1941 PA 122, MCL 205.22. If the applicant
21 does not file a timely appeal, upon revocation, an SGO shall comply
22 with the following:

23 (a) Continue administering SOS funds that were donated prior
24 to the date of notice stated on the revocation.

25 (b) Not accept any further contributions for the purpose of
26 funding SOS accounts on or after the date of notice stated on the
27 revocation.

28 (c) Refund any contributions that were received for the
29 purpose of funding SOS accounts on or after the date of notice

1 stated on the revocation.

2 Sec. 17. (1) Each SGO shall implement a commercially viable,
3 cost-effective, and parent-friendly system for payment of
4 qualifying education expenses from SOS accounts to education
5 service providers. The SGO shall not adopt a system that relies
6 exclusively on requiring parents to be reimbursed for out-of-pocket
7 qualifying education expenses, but shall provide maximum
8 flexibility to parents by facilitating direct payments to education
9 service providers or requests for preapproval of and reimbursements
10 for qualifying education expenses described in section 5.

11 (2) An SGO may contract with private financial management
12 firms or other organizations to develop the payment system. An SGO
13 may contract with private financial management firms or other
14 organizations to maintain records and process transactions of the
15 SOS accounts. If funding is available, an SGO shall continue making
16 payments into an SOS account until any of the following occur:

17 (a) The parent withdraws the SOS student from the SOS program.

18 (b) The SGO determines that the SOS student's family income
19 has increased above 250% of the amount of household income
20 necessary to meet the income eligibility criteria for the federal
21 free or reduced-price lunch program, as determined under the
22 Richard B. Russell national school lunch act, 42 USC 1751 to 1769j.

23 (c) The SGO determines that there was substantial misuse of
24 the funds in the SOS account.

25 (d) The SOS student receives a high school diploma or high
26 school equivalency certificate or, for an SOS student who is a
27 child with a disability as defined under the individuals with
28 disabilities education act, Public Law 108-446, the SOS student
29 receives a high school diploma, high school equivalency

1 certificate, or certificate of completion for high school.

2 (e) The end of the school fiscal year in which the SOS student
3 reaches 19 years of age or, for an SOS student who is a child with
4 a disability as defined under the individuals with disabilities
5 education act, Public Law 108-446, 26 years of age.

6 (3) Each SGO shall establish a process for approving education
7 service providers. An SGO may approve education service providers
8 on their own initiative, at the request of parents, or upon request
9 from prospective education service providers.

10 Sec. 19. (1) Nothing in this act must be deemed to limit the
11 independence or autonomy of an education service provider or to
12 make the actions of an education service provider the actions of
13 this state.

14 (2) Nothing in this act must be construed to expand the
15 regulatory authority of this state, its officers, or any public
16 school or nonpublic school to impose any additional regulation of
17 education service providers beyond those necessary to enforce the
18 requirements of the SOS program.

19 (3) An education service provider that accepts payment from an
20 SOS account under this act is not an agent of this state. An
21 education service provider must not be required to alter its creed,
22 practices, admissions policy, or curriculum in order to accept
23 payments from an SOS account.

24 Sec. 21. If any part of this act is challenged in state court
25 as violating either the state or federal constitutions, parents of
26 students who would meet the criteria for being eligible students
27 shall be permitted to intervene as of right in such lawsuit for the
28 purposes of defending the SOS program's constitutionality.

29 Sec. 23. For the state fiscal year ending September 30, 2022,

1 there is appropriated to the department from the general fund the
2 amount of \$112,500.00 to hire 0.75 full-time equated position to
3 implement the provisions of this act. The department may combine
4 this 0.75 full-time equated position with the 0.25 full-time
5 equated position funded under section 697(2) of the income tax act
6 of 1967, 1967 PA 281, MCL 206.697, as necessary to fully implement
7 this act and the credits for contributions added by the amendatory
8 act that added sections 279 and 679 to the income tax act of 1967,
9 1967 PA 281, MCL 206.279 and 206.679.