

# Legislative Analysis



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**House Bill 4019 as introduced**  
**Sponsor: Rep. Matt Bierlein**  
**Committee: Finance**  
**Complete to 3-3-25**

Analysis available at  
<http://www.legislature.mi.gov>

### SUMMARY:

House Bill 4019 would amend the Income Tax Act to require that the Department of Treasury, in cooperation with the State Budget Office, mail a report to each taxpayer that files an annual state individual income tax return beginning with the 2025 tax year. The report would have to be a single page and include, at a minimum, all of the following related to the individual income tax revenue collection and distribution for the most recently completed state fiscal year:

- Total revenues collected attributable to each of the following and the corresponding percentage as it relates to the gross revenue collection:
  - Wage and salary withholdings.
  - Quarterly payments.
  - Flow-through entity tax.
  - Annual payments.
- Total amount of refunds issued.
- Total distributions to each of the following:
  - General fund.
  - School Aid Fund.
  - Michigan Transportation Fund created in section 10 of 1951 PA 51.
  - Renew Michigan Fund created in section 51g of the Income Tax Act.
  - State Campaign Fund created in section 61 of the Michigan Campaign Finance Act.

Proposed MCL 206.471a

### FISCAL IMPACT:

Based on the most recent number of individual income tax filers (5.4 million), the Department of Treasury estimates that the cost to distribute the required material under the bill to all tax filers would total approximately \$4.2 million. It should be noted that this number would fluctuate annually to reflect the most recent number of tax filers.

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