

**SUBSTITUTE FOR  
HOUSE BILL NO. 4482**

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 438.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1        SEC. 438. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,  
2 2000, AN INDIVIDUAL MAY DESIGNATE ON HIS OR HER ANNUAL RETURN  
3 THAT A CONTRIBUTION OF \$5.00 OR MORE OF HIS OR HER REFUND BE  
4 CREDITED TO THE HOME HEATING CREDIT FUND. IF A TAXPAYER'S REFUND  
5 IS NOT SUFFICIENT TO MAKE A CONTRIBUTION UNDER THIS SECTION, THE  
6 TAXPAYER MAY DESIGNATE A CONTRIBUTION AMOUNT AND THAT CONTRIBU-  
7 TION AMOUNT SHALL BE ADDED TO THE TAXPAYER'S TAX LIABILITY FOR  
8 THE TAX YEAR.

9        (2) THE CONTRIBUTION DESIGNATION AUTHORIZED IN THIS SECTION  
10 SHALL BE CLEARLY AND UNAMBIGUOUSLY PRINTED ON THE FIRST PAGE OF  
11 THE STATE INDIVIDUAL INCOME TAX RETURN.