

# Legislative Analysis

---



## HOME HEATING CHECK OFF

Mitchell Bean, Director  
Phone: (517) 373-8080  
<http://www.house.mi.gov/hfa>

### House Bill 5837

**Sponsor: Rep. Frank Accavitti, Jr.**

**Committee: Energy and Technology**

**Complete to 3-7-06**

## A SUMMARY OF HOUSE BILL 5837 AS INTRODUCED 3-7-06

The bill would amend the Income Tax Act to allow taxpayers to make a contribution of \$5 or more to the Home Heating Credit Fund through a check-off on the first page of the state individual income tax form.

A taxpayer could designate a portion of a refund or could make a contribution that added to tax liability. The bill would apply to tax years beginning after December 31, 2005.

The Home Heating Credit Fund would be created by House Bill 5687. The purpose of the Fund is to provide additional revenue to pay for home heating credits for low-income individuals and families.

MCL 206.437

## FISCAL IMPACT:

Between 1991 and 1999, the state provided income tax checkoffs for the Nongame Wildlife Fund and the Children's Trust Fund, which averaged \$569,081 and \$771,351, respectively, during those years. In their last year of existence (1999), the Nongame Wildlife Fund earned approximately \$534,000 and the Children's Trust Fund earned approximately \$938,000. [This information is derived from an analysis by Rebecca Ross of the HFA on an earlier check-off proposal, House Bill 5091. That bill would provide a check-off for tuition grants for children of veterans killed or disabled in action or missing in action.]

Legislative Analyst: Chris Couch

Fiscal Analyst: Rebecca Ross

---

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.