## **SENATE BILL No. 1474**

September 20, 2006, Introduced by Senators CHERRY, THOMAS, PRUSI, LELAND, WHITMER, OLSHOVE, SCHAUER and EMERSON and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled "Income tax act of 1967,"

(MCL 206.1 to 206.532) by adding section 436.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 436. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
- 2 2005, AN INDIVIDUAL MAY DESIGNATE ON HIS OR HER ANNUAL RETURN THAT
- 3 A CONTRIBUTION OF \$5.00 OR MORE OF HIS OR HER REFUND BE CREDITED TO
- 4 THE WARM MICHIGAN FUND CREATED IN THE WARM MICHIGAN FUND ACT. IF A
- 5 TAXPAYER'S REFUND IS NOT SUFFICIENT TO MAKE A CONTRIBUTION UNDER
- 6 THIS SECTION, THE TAXPAYER MAY DESIGNATE A CONTRIBUTION AMOUNT AND
- 7 THAT CONTRIBUTION AMOUNT SHALL BE ADDED TO THE TAXPAYER'S TAX
- 8 LIABILITY FOR THE TAX YEAR.
- 9 (2) THE CONTRIBUTION DESIGNATION AUTHORIZED IN THIS SECTION
- O SHALL BE CLEARLY AND UNAMBIGUOUSLY PRINTED ON THE FIRST PAGE OF THE

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- 1 STATE INDIVIDUAL INCOME TAX RETURN.
- 2 Enacting section 1. This amendatory act does not take effect
- 3 unless Senate Bill No. 1473
- 4 of the 93rd Legislature is enacted into law.