

# HOUSE BILL No. 4280

February 15, 2007, Introduced by Rep. Accavitti and referred to the Committee on Energy and Technology.

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        2006, 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 HOME HEATING CREDIT FUND. IF A TAXPAYER'S REFUND IS NOT  
5        SUFFICIENT TO MAKE A CONTRIBUTION UNDER THIS SECTION, THE TAXPAYER  
6        MAY DESIGNATE A CONTRIBUTION AMOUNT AND THAT CONTRIBUTION AMOUNT  
7        SHALL BE ADDED TO THE TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR.

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