

# HOUSE BILL No. 4547

March 29, 2007, Introduced by Reps. Sheen, Green, Rick Jones, Pearce, LaJoy, Elsenheimer, Hildenbrand, Garfield, Knollenberg, Palmer, Stahl, Shaffer, Sheltroun, Nofs, Moore, Moolenaar, Caul, Caswell, Gaffney, Hune, Hoogendyk, Calley, Hansen, Booher, Bieda, Condino, Stakoe and Huizenga and referred to the Committee on Military and Veterans Affairs and Homeland Security.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 438 (MCL 206.438), as added by 2004 PA 364.

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

1           Sec. 438. (1) For tax years that begin after December 31,  
2 2003, ~~and before January 1, 2008,~~ a taxpayer may designate on his  
3 or her annual return that a contribution of \$1.00 or more of his or  
4 her refund be credited to the military family relief fund.

5           (2) If a taxpayer's refund is not sufficient to make a  
6 contribution under this section, the taxpayer may designate that  
7 the amount designated be added to the taxpayer's tax liability for  
8 the tax year.

1           (3) The contribution designation authorized in this section  
2 shall be clearly and unambiguously printed on the first page of all  
3 state individual income tax return forms, if practicable. **EFFECTIVE**  
4 **JANUARY 1, 2010, THE CONTRIBUTION DESIGNATION AUTHORIZED IN THIS**  
5 **SECTION IS NO LONGER REQUIRED TO BE PRINTED ON THE FIRST PAGE OF**  
6 **THE STATE INDIVIDUAL INCOME TAX RETURN BUT SHALL BE INCORPORATED**  
7 **INTO THE CONTRIBUTIONS SCHEDULE CREATED BY THE DEPARTMENT PURSUANT**  
8 **TO SECTION 435 AND SHALL REMAIN ON THE SCHEDULE UNTIL THE**  
9 **CONTRIBUTION DESIGNATION EXPIRES OR IS OTHERWISE NO LONGER**  
10 **AVAILABLE.**

11           (4) Notwithstanding the other allocations and disbursements  
12 required by this act, **EACH YEAR THAT THE CONTRIBUTION DESIGNATION**  
13 **IS IN EFFECT,** an amount equal to the cumulative designations made  
14 under this section, less the amount appropriated to the department  
15 of treasury for the purpose of implementing this section, shall be  
16 **APPROPRIATED FROM THE GENERAL FUND AND** distributed each fiscal year  
17 to the department of military and veterans affairs to be used as  
18 follows:

19           (a) Twenty percent to the post fund and posthumous fund of the  
20 Michigan soldiers' home to be used as provided in 1905 PA 313, MCL  
21 36.61.

22           (b) Eighty percent to the military family relief fund created  
23 in the military family relief fund act.

24           (5) Money appropriated pursuant to this section to the  
25 department of military and veterans affairs shall be in addition to  
26 any allocations and appropriations and is intended to enhance  
27 appropriations from the general fund and not to replace or supplant

1 those appropriations.