



Senate Fiscal Agency
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**BILL ANALYSIS**

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Senate Bill 1279 (as reported without amendment)
Sponsor: Senator Jason E. Allen
Committee: Natural Resources and Environmental Affairs

CONTENT

The bill would amend the Income Tax Act to permit an individual to designate on his or her tax return that \$2 or more of his or her income tax refund be contributed to the Michigan State Parks Endowment Fund. The designation would be available for the 2004 tax year and each tax year thereafter.

If a person's refund were not sufficient to make a contribution, the person could designate a contribution amount, which would have to be added to his or her tax liability for the tax year.

The tax designation would have to be printed clearly and unambiguously on the first page of the State individual income tax return forms.

Notwithstanding any other allocations or disbursements required by the Act, each year that the contribution designation for the State Parks Endowment Fund was in effect, an amount equal to the cumulative designation, less the amount appropriated to the Department of Treasury to implement the bill's requirements, would have to be appropriated from the General Fund and deposited in the Michigan State Parks Endowment Fund and be used solely for the purposes of the Fund.

Proposed MCL 206.437

Legislative Analyst: Claire Layman

FISCAL IMPACT

The bill would increase revenue to the Michigan State Parks Endowment Fund by an indeterminate amount. There is currently one tax contribution designation on the State income tax form, for the gubernatorial State Campaign Fund. In tax year 2002, \$1,518,360 was contributed to the State Campaign Fund from this designation. Two other designations once were available and both ended in 1999. In their last year of availability, the Children's Trust Fund designation generated \$938,300 and the Nongame Wildlife Fund designation generated \$534,400.

Date Completed: 6-15-04

Fiscal Analyst: Bill Bowerman
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