

SUBSTITUTE FOR
SENATE BILL NO. 1270

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 438.

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
4 or her refund be credited to the military family relief fund. If
5 a taxpayer's refund is not sufficient to make a contribution
6 under this section, the taxpayer may designate a contribution
7 amount, and that contribution amount shall be added to the
8 taxpayer's tax liability for the tax year.

9 (2) If a taxpayer's refund is not sufficient to make a
10 contribution under this section, the taxpayer may designate that
11 the amount designated be added to the taxpayer's tax liability

1 for the tax year.

2 (3) The contribution designation authorized in this section
3 shall be clearly and unambiguously printed on the first page of
4 all state individual income tax return forms, if practicable.

5 (4) Notwithstanding the other allocations and disbursements
6 required by this act, an amount equal to the cumulative
7 designations made under this section, less the amount
8 appropriated to the department of treasury for the purpose of
9 implementing this section, shall be distributed each fiscal year
10 to the department of military and veterans affairs to be used as
11 follows:

12 (a) Twenty percent to the post fund and posthumous fund of
13 the Michigan soldiers' home to be used as provided in 1905 PA
14 313, MCL 36.1.

15 (b) Eighty percent to the military family relief fund created
16 in the military family relief fund act.

17 (5) Money appropriated pursuant to this section to the
18 department of military and veterans affairs shall be in addition
19 to any allocations and appropriations and is intended to enhance
20 appropriations from the general fund and not to replace or
21 supplant those appropriations.

22 Enacting section 1. This amendatory act does not take
23 effect unless either of the following bills of the 92nd
24 Legislature is enacted into law:

25 (a) Senate Bill No. 1269.

26 (b) House Bill No. 5954.