

# SENATE BILL No. 1270

May 27, 2004, Introduced by Senators GARCIA, HARDIMAN, ALLEN, SANBORN, BROWN, CASSIS, BISHOP, VAN WOERKOM, GILBERT, TOY, BIRKHOLZ, McMANUS, JELINEK, STAMAS, JOHNSON, KUIPERS, SIKKEMA, HAMMERSTROM, CROPSEY, GEORGE, GOSCHKA, PATTERSON and PRUSI and referred to the Committee on Senior Citizens and Veterans Affairs.

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 for grants to veterans' hospitals in this  
13 state.

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

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

21 Enacting section 1. This act does not take effect unless  
22 Senate Bill No. 1269  
23 of the 92nd Legislature is enacted into law.