



Senate Fiscal Agency
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BILL ANALYSIS

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Senate Bill 347 (Substitute S-1 as passed by the Senate)
Sponsor: Senator Laura M. Toy
Committee: Finance

Date Completed: 10-21-05

RATIONALE

Reportedly, some Michigan seniors have experienced delays in receiving their income tax return checks from the Department of Treasury. Apparently, many of those who experienced delays needed their refund money to cover their living expenses, and had difficulty in determining the status of their refund through the Department's phone system. To address this situation, some people believe that the Department should be required to work with an organization representing senior citizens to develop a way to prioritize the processing of their tax filings.

CONTENT

The bill would amend the revenue Act to require the Department of Treasury to work with the area offices on services to the aging to develop and implement a taxpayer preparation assistance program that would prioritize the processing of tax filings for senior citizens. The Department would have to report to each house of the Legislature every two years on the operations of the taxpayer preparation assistance program.

Proposed MCL 205.21a

ARGUMENTS

(Please note: The arguments contained in this analysis originate from sources outside the Senate Fiscal Agency. The Senate Fiscal Agency neither supports nor opposes legislation.)

Supporting Argument

Many Michigan residents, especially senior citizens, are dependant upon their tax refund checks to make ends meet. When their checks are delayed by the Department,

these individuals may face a financial hardship. Apparently, legislators often hear from senior citizens who want to know why their tax refund checks have been delayed. By working to prioritize the processing of tax filings by senior citizens as required under the bill, the Department would reduce the financial hardship that delays in receiving returns sometimes cause senior citizens.

Legislative Analyst: J.P. Finet

FISCAL IMPACT

No cost estimates are available from the Department of Treasury.

Fiscal Analyst: Bill Bowerman

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