



Senate Fiscal Agency  
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## BILL ANALYSIS



Telephone: (517) 373-5383  
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Senate Bill 370 (Substitute S-1 as reported)  
Senate Bill 371 (Substitute S-1 as reported)  
Sponsor: Senator Curtis Hertel, Jr.  
Committee: Finance

**CONTENT**

Senate Bill 370 (S-1) would enact the "Pediatric Congenital Heart Association Fund Act" to do the following:

- Create the "Pediatric Congenital Heart Association Fund" within the Department of Treasury for the purpose of providing funds for donation to the Michigan chapter of the Pediatric Congenital Heart Association.
- Require money raised from a proposed tax return check-off to be credited to the Fund.
- Require that the money, interest, and earnings of the Fund be spent solely for donation to the Michigan chapter of the Pediatric Congenital Heart Association.

Senate Bill 371 (S-1) would amend Section 435 of the Income Tax Act to include the Pediatric Congenital Heart Association Fund among the funds eligible for voluntary contributions (check-offs) on the State income tax return, starting with the 2019 tax year.

MCL 206.435 (S.B. 371)

Legislative Analyst: Drew Krogulecki

**FISCAL IMPACT**

Senate Bill 370 (S-1) would have a minimal fiscal impact on the Department of Treasury that would be within current appropriations. Specifically, the one-time and ongoing costs associated with including an additional income tax check-off option and administering the Pediatric Congenital Heart Association Fund would be minimal and within current appropriations.

The bill would have no fiscal impact on local government.

Senate Bill 371 (S-1) would have a minimal fiscal impact on the administrative costs of the Department of Treasury, with some minor additional costs to adjust forms and account for revenue from the proposed income tax check-off.

The bill would have no impact on State or local revenue.

Date Completed: 2-20-20

Fiscal Analyst: Cory Savino  
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