



Senate Fiscal Agency
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BILL ANALYSIS

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House Bill 5953 (Substitute H-1 as reported without amendment)

Sponsor: Representative Fulton Sheen

House Committee: Veterans Affairs and Homeland Security

Senate Committee: Senior Citizens and Veterans Affairs

CONTENT

The bill would amend the Income Tax Act to allow a taxpayer to designate on his or her annual return a contribution of \$1 or more toward the proposed "Military Family Relief Fund" for tax years beginning after December 31, 2003, and before January 1, 2008. The bill would allocate 80% of the money designated on annual tax returns to the proposed Fund and 20% to the Post Fund and Posthumous Fund of the Michigan Soldiers' Home.

An amount equal to the cumulative designations, minus the amount appropriated to the Department of Treasury to implement the bill, would have to be distributed each fiscal year to the Department of Military and Veterans Affairs for the Funds noted above.

The bill is tie-barred to either Senate Bill 1269 or House Bill 5954, both of which would create the Military Family Relief Fund Act, establish the Fund, and provide for grants from it.

Proposed MCL 206.438

Legislative Analyst: Patrick Affholter

FISCAL IMPACT

The bill would have an indeterminate fiscal impact on the State. The number of people who might choose to contribute to the Military Family Relief Fund and the annual amount raised by such contributions cannot be determined. However, when the State of Michigan permitted income tax checkoff contributions between 1991 and 1999 for the Children's Trust Fund and the Non-Game Wildlife Fund, annual contributions averaged \$771,351 and \$569,081, respectively.

Date Completed: 9-17-04

Fiscal Analyst: Bruce Baker