

# SENATE BILL No. 796

October 5, 2005, Introduced by Senators GEORGE, KUIPERS, BIRKHOLZ, HARDIMAN, ALLEN, GOSCHKA and JOHNSON and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
(MCL 206.1 to 206.532) by adding section 437.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           SEC. 437. (1) FOR THE 2005 TAX YEAR AND EACH TAX YEAR AFTER  
2 THE 2005 TAX YEAR, AN INDIVIDUAL MAY DESIGNATE ON HIS OR HER ANNUAL  
3 RETURN THAT A CONTRIBUTION OF \$2.00 OR MORE OF HIS OR HER REFUND BE  
4 CREDITED TO THE MICHIGAN COUNCIL FOR ARTS AND CULTURAL AFFAIRS IN  
5 THE DEPARTMENT OF HISTORY, ARTS, AND LIBRARIES. IF AN INDIVIDUAL'S  
6 REFUND IS NOT SUFFICIENT TO MAKE A CONTRIBUTION UNDER THIS SECTION,  
7 THE INDIVIDUAL MAY DESIGNATE A CONTRIBUTION AMOUNT AND THAT  
8 CONTRIBUTION AMOUNT SHALL BE ADDED TO THE INDIVIDUAL'S TAX  
9 LIABILITY FOR THE TAX YEAR.

1           (2) THE TAX DESIGNATION AUTHORIZED IN THIS SECTION SHALL BE  
2 CLEARLY AND UNAMBIGUOUSLY PRINTED ON THE FIRST PAGE OF THE STATE  
3 INDIVIDUAL INCOME TAX RETURN FORMS, IF PRACTICABLE.

4           (3) NOTWITHSTANDING ANY OTHER ALLOCATIONS OR DISBURSEMENTS  
5 REQUIRED BY THIS ACT, EACH YEAR THAT THE CONTRIBUTION DESIGNATION  
6 UNDER THIS SECTION IS IN EFFECT, AN AMOUNT EQUAL TO THE CUMULATIVE  
7 CONTRIBUTIONS MADE UNDER THIS SECTION, LESS THE AMOUNT APPROPRIATED  
8 TO THE DEPARTMENT TO IMPLEMENT THIS SECTION, SHALL BE APPROPRIATED  
9 FROM THE GENERAL FUND TO THE MICHIGAN COUNCIL FOR ARTS AND CULTURAL  
10 AFFAIRS IN THE DEPARTMENT OF HISTORY, ARTS, AND LIBRARIES TO BE  
11 USED FOR THE MICHIGAN COUNCIL FOR ARTS AND CULTURAL AFFAIRS GRANT  
12 PROGRAM.