



Senate Fiscal Agency  
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**BILL ANALYSIS**

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Senate Bill 957 (as reported without amendment)  
Senate Bill 958 (Substitute S-1 as reported)  
Sponsor: Senator Tupac A Hunter (S.B. 957)  
          Senator Buzz Thomas (S.B. 958)  
Committee: Finance

**CONTENT**

Senate Bill 957 would create the "Autism Research Fund Act" to establish the Autism Research Fund in the Department of Community Health. The money, interest, and earnings of the Fund would have to be spent solely for the following purposes:

- To promote research relating to autism and to disseminate the results of the research on the triggers of autism and on methods of diagnosing and treating autism.
- Grants to a hospital located in this State that specializes in the research, diagnosis, and treatment of autism or to an institution of higher education devoted to conducting research relating to autism.
- Grants to any other organization approved by the Department for research relating to autism.

Money from the Fund could be used as matching funds for a Federal grant if those funds were to be used for the purposes described above.

The State Treasurer would have to credit to the Fund all amounts appropriated for this purpose under Section 435 of the Income Tax Act (the section that Senate Bill 958 would amend), and money from any other source for deposit into the Fund.

Senate Bill 958 (S-1) would amend the Income Tax Act to create a new check-off for the proposed Autism Research Fund.

Under the Act, an individual may designate on his or her annual tax return that contributions of \$5, \$10, or more of his or her State income tax refund (or additional tax liability) be credited to any of the funds specified in the Act.

The bills are tie-barred to each other.

MCL 206.435 (S.B. 958)

Legislative Analyst: Craig Laurie

**FISCAL IMPACT**

Senate Bill 957 would likely result in a mild increase in administrative costs for the Department of Community Health, which would be charged with the creation of the proposed Autism Research Fund. Activities associated with the planning and implementation of autism research projects would result in at least some cost to the State.

Simultaneously, the bill would allow the State to distribute available funds to hospitals that specialize in autism research and/or treatment or institutions of higher education devoted to autism research; these entities could benefit from additional funding if the Autism Research Fund were established.

The bill would have no fiscal impact on the Department of Treasury.

Senate Bill 958 (S-1) would have an indeterminate fiscal impact on State government. Each time a check-off is added, the Department of Treasury incurs administrative costs for implementing the necessary changes to the forms, and for processing the various contributions. In 2005, the Department received \$2.2 million in total contributions to the three check-offs then available. On average, the total amount of contributions in a given tax year has ranged from \$1.5 million to \$3.5 million, and the amount per check-off has varied from \$300,000 to \$2.1 million. It is difficult to predict the popularity of a new check-off and whether the addition of choices for check-off contributions would increase the total amount of contributions, or reduce the distribution to any given fund.

Date Completed: 6-5-08

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