



Senate Fiscal Agency  
P. O. Box 30036  
Lansing, Michigan 48909-7536

BILL ANALYSIS



Telephone: (517) 373-5383  
Fax: (517) 373-1986  
TDD: (517) 373-0543

Senate Bills 133 and 134 (as introduced 2-10-11)  
Sponsor: Senator Tory Rocca  
Committee: Finance

Date Completed: 5-23-11

### **CONTENT**

**Senate Bill 133 would amend the Firefighters Training Council Act to require money from a proposed income tax check-off to be spent solely for the purpose of firefighter training. Senate Bill 134 would amend the Income Tax Act to create a tax check-off for the Firefighters Training Fund, beginning with the 2012 tax year.**

The bills are tie-barred.

#### **Senate Bill 133**

The Firefighters Training Council Act creates the Firefighters Training Council and the Firefighters Training Fund, and allows money in the Fund to be appropriated as necessary for the purposes of the Act. Appropriations may not exceed 75% of the money paid into the Fund. From annual appropriations for the Council, the Council may request and the State Fire Marshal may approve payments to counties to reimburse organized fire departments for firefighter training and other activities required by the Act. The Act also allows counties, cities, villages, and townships to apply to the Council for aid.

Under the bill, money credited to the Fund under Section 435 of the Income Tax Act (which provides for tax check-offs) could be spent solely for the purpose of firefighter training.

#### **Senate Bill 134**

Section 435 of the Income Tax Act allows an individual to 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 Department of Treasury must create a schedule of the specified check-offs to be included with an annual income tax return. New check-offs must be incorporated as soon as practical on the schedule, and the Department may discontinue a check-off that fails to raise \$100,000 in a tax year for two consecutive years.

Under the bill, the schedule would include the Firefighters Training Fund, for the 2012 tax year and each subsequent tax year.

MCL 29.373 (S.B. 133)  
206.435 (S.B. 134)

Legislative Analyst: Suzanne Lowe

## **FISCAL IMPACT**

The bills would have a minimal 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.

Fiscal Analyst: Elizabeth Pratt

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.