



Senate Fiscal Agency  
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## BILL ANALYSIS



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House Bills 4518 and 4519 (as passed by the House)  
Sponsor: Representative Matt Lori  
House Committee: Tax Policy

**CONTENT**

House Bill 4518 would amend Section 435 of the Income Tax Act to add a tax check-off for the Michigan Alzheimer's Association Fund, beginning with the 2011 tax year.

House Bill 4244 would enact the "Michigan Alzheimer's Association Fund Act" to do the following:

- Create the "Michigan Alzheimer's Association Fund" in the Department of Treasury to provide funds to benefit the programs and services for unpaid caregivers of individuals with Alzheimer's disease provided by the Greater Michigan Chapter and the Michigan Great Lakes Chapter of the Alzheimer's Association.
- Require the State Treasurer to credit to the Fund all amounts appropriated for this purpose under Section 435 of the Income Tax Act and money from any other source for deposit into the Fund.
- Provide that money in the Fund that was available for distribution would have to be appropriated each year, and money granted or received as a gift or donation to the Fund would be available for distribution upon appropriation.

The bills are tie-barred.

MCL 206.435 (H.B. 4518)

Legislative Analyst: Suzanne Lowe

**FISCAL IMPACT**

The revenue from the proposed income tax check-off for the Michigan Alzheimer's Association Fund would depend on the size and number of taxpayer donations. The income tax check-off revenue history in recent years is summarized in the Table 1 below.

The bill would increase the costs of the Department of Treasury by a minimal amount due to additional responsibilities for administering and tracking the proposed Fund. The proposed Fund would carry forward and be subject to appropriation.

**Table 1**  
**Estimated Income Tax Check-Off Donations by Fund**

	Tax Year 2009		Tax Year 2010		Tax Year 2011 <sup>a)</sup>	
	Number of Donations	Total Donated	Number of Donations	Total Donated	Number of Donations	Total Donated
Amanda's Fund for Breast Cancer	3,754	\$37,818				
Animal Welfare Fund <sup>1)</sup>	7,854	100,862	10,852	\$148,164	10,800	125,636
Children's Hospital of MI Fund	5,661	61,186	7,418	90,853		
Children's Miracle Network Fund	3,432	35,357	4,707	56,901		
Children's Trust Fund <sup>1)</sup>	17,244	185,407	7,387	92,631	8,499	88,839
Children of Veterans Tuition Grant Program <sup>1)</sup>	15,225	126,531	5,928	76,417	5,878	70,374
Foster Care Trust Fund	2,407	24,123	3,467	40,057		
Girl Scouts of Michigan Fund <sup>1)</sup>					3,500	44,163
Michigan Military Relief Fund <sup>1)</sup>	22,432	273,428	7,443	128,603	9,463	134,757
Michigan Council for the Arts Fund	2,598	27,978	3,356	34,677		
Michigan Housing and Community Development Fund	1,618	17,415				
Michigan Law Enforcement Memorial Fund	2,492	27,457				
Prostate Cancer Research	2,920	29,319				
Renewable Fuels Fund	2,157	18,247	2,589	23,648		
United Way Fund <sup>1)</sup>	5,736	241,797	7,747	389,080	5,574	163,937
<b>Total</b>		<b>\$1,206,925</b>		<b>\$1,081,031</b>		<b>\$627,706</b>

<sup>a)</sup> Collections through April 22, 2012.

<sup>1)</sup> Check-offs on the 2011 contribution schedule.

Source: Department of Treasury

Date Completed: 5-30-12

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.