



Senate Fiscal Agency
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BILL ANALYSIS



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House Bill 4632 (as passed by the House)
Sponsor: Representative Kevin Cotter
House Committee: Tax Policy

CONTENT

The bill would amend the Income Tax Act to add a tax check-off for the Special Olympics Michigan Fund, beginning with the 2012 tax year.

MCL 206.435

Legislative Analyst: Suzanne Lowe

FISCAL IMPACT

The revenue from the proposed income tax check-off for the Special Olympics Michigan 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 to administer and track the revenue from the proposed check-off.

Table 1
Estimated Income Tax Check-Off Donations by Fund

	Tax Year 2009		Tax Year 2010		Tax Year 2011 ^{a)}	
	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 ¹⁾	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 ¹⁾	17,244	185,407	7,387	92,631	8,499	88,839
Children of Veterans Tuition Grant Program ¹⁾	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 ¹⁾					3,500	44,163
Michigan Military Relief Fund ¹⁾	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 ¹⁾	5,736	241,797	7,747	389,080	5,574	163,937
Total		\$1,206,925		\$1,081,031		\$627,706

^{a)} Collections through April 22, 2012.

¹⁾ Check-offs on the 2011 contribution schedule.

Source: Department of Treasury

Date Completed: 5-30-12

Fiscal Analyst: Elizabeth Pratt

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Bill Analysis @ www.senate.michigan.gov/sfa

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