

Act No. 162
Public Acts of 1993
Approved by the Governor
September 16, 1993
Filed with the Secretary of State
September 16, 1993

**STATE OF MICHIGAN
87TH LEGISLATURE
REGULAR SESSION OF 1993**

Introduced by Reps. Bobier, Anthony, Middaugh, Dolan, Bodem, Allen, Gnodtke, Sikkema, Nye, McManus, Goschka, Lowe, Hill, Rhead, Alley, Brown, Porreca, Wetters, Shepich, Yokich, Profit, Dalman, Wallace, DeMars, Palamara, Llewellyn, Brackenridge, Gernaat, Stille, McBryde and Middleton

ENROLLED HOUSE BILL No. 4760

AN ACT to amend section 439 of Act No. 281 of the Public Acts of 1967, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," as amended by Act No. 286 of the Public Acts of 1986, being section 206.439 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 439 of Act No. 281 of the Public Acts of 1967, as amended by Act No. 286 of the Public Acts of 1986, being section 206.439 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 439. (1) Until the state treasurer certifies that the assets in the nongame fish and wildlife trust fund created in the nongame fish and wildlife trust fund act exceed \$6,000,000.00, a taxpayer who is entitled to a tax refund under this act sufficient to make a designation under this section may designate that \$2.00 or more of his or her refund be credited to the state of Michigan nongame fish and wildlife trust fund created in the nongame fish and wildlife trust fund act, Act No. 285 of the Public Acts of 1986, being sections 299.151 to 299.161 of the Michigan Compiled Laws.

(2) The tax designation authorized in this section shall be clearly and unambiguously printed on the first page of all state individual income tax return forms, if practicable.

(3) Notwithstanding the other allocations and disbursements required by this act, an amount equal to the cumulative designations made under this section, less the amount appropriated to the department of treasury for the purpose of implementing this section, shall be deposited in the state of Michigan nongame fish and wildlife trust fund and shall be appropriated solely for the purposes of the fund.

This act is ordered to take immediate effect.

Co-Clerk of the House of Representatives.

Secretary of the Senate.

Approved-----

Governor.