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MICHIGAN DISABILITY SPORTS ALLIANCE FUND

House Bills 4301 and 4302
Sponsor: Rep. Joe Hune
Committee: Tax Policy

Complete to 2-28-03

A SUMMARY OF HOUSE BILLS 4301 AND 4302 AS INTRODUCED 2-27-03

House Bills 4301 and 4302 would establish and fund the Michigan Disability Sports Alliance Fund. House Bill 4302 would establish the fund in the Department of Community Health (DCH) to, in general, promote and enhance the development of sports opportunities for individuals with physical disabilities, and educate the general public about the importance of sports opportunities for individuals with physical disabilities. The fund would consist of any money provided by the income tax check-off proposed by House Bill 4301, interest and earnings, other appropriations, and other things of value received by the fund. The state treasurer would direct investment of the fund. Any money remaining in the fund at the close of the fiscal year would remain in the fund and not revert to the general fund.

The DCH would provide grants to tax-exempt organizations that are experienced in providing and supporting sports opportunities to individuals with disabilities to (1) support and host an annual statewide competition for individuals with disabilities; (2) promote local and regional sporting competitions for individuals with disabilities; (3) provide information to the public regarding the value of sporting events for individuals with disabilities; and (4) develop and publicize criteria for proposals that are to be funded under the bill. Furthermore, the bill states that the DCH would only approve and fund proposals from individuals, groups, and institutions that have an interest and experience in providing sporting opportunities for individuals with physical disabilities, and grant priority to those proposals that are submitted by applicants that are located in the state and that conduct sporting activities in the state.

House Bill 4301 would add a provision to the Income Tax Act (MCL 206.438) to establish an income tax check-off of \$2 or more against an individual's tax refund to be credited to the proposed Michigan Disability Sports Alliance Fund. If the individual's tax refund does not sufficiently cover the contribution, the amount could be added to the individual's tax liability for the tax year. For each year the contribution is in effect, an amount equal to the cumulative contribution of all individuals, less an amount appropriated to the Department of Treasury to implement the bill, would be appropriated from the general fund and credited to the Michigan Disability Sports Alliance Fund.

The bills are tie-barred to each other.

Analyst: M. Wolf

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.