

SENATE BILL No. 257

March 4, 2003, Introduced by Senators VAN WOERKOM, THOMAS, BIRKHOLZ, GOSCHKA, GARCIA and KUIPERS and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 437.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 437. (1) For tax years that begin after December 31,
2 2002, an individual may designate on his or her annual return
3 that a contribution of \$5.00 or more of his or her refund be
4 credited to the home heating credit fund. If a taxpayer's refund
5 is not sufficient to make a contribution under this section, the
6 taxpayer may designate a contribution amount and that
7 contribution amount shall be added to the taxpayer's tax
8 liability for the tax year.

9 (2) The contribution designation authorized in this section
10 shall be clearly and unambiguously printed on the first page of
11 the state individual income tax return.

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