

Legislative Analysis



SCOUTING ORGANIZATIONS: INCOME TAX CHECKOFF

Mitchell Bean, Director
Phone: (517) 373-8080
<http://www.house.mi.gov/hfa>

House Bill 6421

Sponsor: Rep. Jeff Mayes

House Bills 6422 and 6467

Sponsor: Rep. Paul Opsommer

House Bill 6466

Sponsor: Rep. Shanelle Jackson

Committee: Tax Policy

Complete to 12-9-08

A SUMMARY OF HOUSE BILLS 6421, 6422, 6466, AND 6467 AS INTRODUCED

House Bill 6421 would create a new act known as the Boy Scouts of Michigan Fund Act to establish the Boy Scouts of Michigan Fund. The fund would provide money to any Boy Scout organization within the state "to prepare young people to make ethical and moral choices over their lifetimes by instilling in them the values of the scout oath and law."

House Bill 6422 would amend the Income Tax Act (MCL 206.435) to create an income tax checkoff permitting taxpayers to contribute money (subtracted from a refund or added to a tax liability) to the Boy Scouts of Michigan Fund from their income tax return.

House Bill 6466 would amend the Income Tax Act (MCL 206.435) to create an income tax checkoff enabling taxpayers to contribute money (subtracted from a refund or added to a tax liability) to the Girl Scouts of Michigan Fund.

House Bill 6467 would create a new act known as the Girl Scouts of Michigan Fund Act to establish the Girl Scouts of Michigan Fund. The fund would provide money to any Girl Scout organization within the state "to engage girls of all ages in discovering self, connecting with others, and taking action to make the world a better place."

FISCAL IMPACT:

Taxpayer donations would come from income taxpayers' refunds or would increase their tax liability. Based on Michigan and other states, between \$200,000 and \$500,000 could be generated annually from a checkoff. However, the popularity of a particular checkoff and the creation of additional checkoffs affect the revenue generated for each one. The bill would have no direct fiscal impact on local units of government. Under provisions of existing law, the new checkoffs would be added to the income tax form as soon as practical, and could be eliminated if they fail to raise at least \$100,000 in a tax year for two consecutive years.

Legislative Analyst: Mark Wolf
Fiscal Analyst: Rebecca Ross

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