

# Legislative Analysis

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## HOME HEATING INCOME TAX CHECKOFF

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### House Bill 4280

**Sponsor: Rep. Frank Accavitti**

**Committee: Energy and Technology**

**Complete to 3-6-07**

### A SUMMARY OF HOUSE BILL 4280 AS INTRODUCED 2-15-07

The bill would amend the Income Tax Act to allow taxpayers to contribute \$5 or more to the Home Heating Credit Fund through a checkoff on the first page of the state individual income tax return.

A taxpayer could designate a portion of a refund or could make a contribution that added to the taxpayer's liability. As introduced, the bill would apply to tax years beginning after December 31, 2006.

[The Home Heating Credit Fund would be created by other proposed legislation (both House Bill 4064 and House Bill 4279). The purpose of the proposed Fund is to provide additional revenue to pay for home heating credits for low-income individuals and families.]

MCL 206.436

### FISCAL IMPACT:

House Bill 4280 would amend the income tax act to allow taxpayers to contribute \$5 or more to the Home Heating Credit Fund. Taxpayer donations would come from their income tax refund or would increase their tax liability. Based on data from Michigan and other states, between \$500,000 and \$1.5 million could be generated from this checkoff.

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