

HOUSE BILL NO. 5300

November 13, 2025, Introduced by Reps. Carra, Fox, DeSana, Maddock and Wortz and referred to Committee on Government Operations.

A bill to require the tracking and reporting of federal spending bills; to create a federal elected official accountability office; to require certain elected officials to file annual federal spending disclosure reports; to create a federal spending disclosure form; to provide for the powers and duties of certain state departments and state officials; to provide for the levy, assessment, and collection of a surcharge on certain elected officials; and to prescribe penalties for violations of the provisions of this act.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. This act may be cited as the "federal elected
2 officials accountability act".

3 Sec. 3. As used in this act:

4 (a) "Deficit spending" means money spent exceeds money
5 received. For purposes of this subdivision, both of the following
6 apply:

7 (i) Money received includes all income from taxes and fees paid
8 to the federal government, but does not include surplus from any
9 previous fiscal year unless the federal government has no debt. If
10 the federal government has no debt then surplus from any previous
11 year that has not already been budgeted or allocated may be added
12 to money received.

13 (ii) Money spent includes all funds that are budgeted or
14 allocated for spending whether or not the money has actually been
15 disbursed.

16 (b) "Department" means the department of treasury.

17 (c) "Federal elected official" means an individual who serves
18 or has served as a member of the United States Congress
19 representing this state after the effective date of this act.

20 (d) "Federal fiscal year" means the annual accounting period
21 for the federal government.

22 (e) "Income tax act" means the income tax act of 1967 PA 281,
23 MCL 206.1 to 206.847.

24 (f) "Office" means the federal elected official accountability
25 office created in section 5.

26 (g) "Spending bill" means a bill enacted in the United States
27 Congress that authorizes, dictates, or otherwise allows the
28 spending of federal funds and includes, but is not limited to,

1 appropriations bills, continuing resolutions, and omnibus spending
2 bills.

3 Sec. 5. (1) The federal elected official accountability office
4 is created in the department to track total spending by the federal
5 government by identifying and tracking all federal spending bills,
6 recording how federal elected officials voted on federal spending
7 bills, and providing data and reports on federal spending.

8 (2) The state treasurer shall appoint the office director. The
9 office director shall manage the operations of the office.

10 (3) The office shall do all of the following:

11 (a) Identify and maintain a list of all spending bills for the
12 most recent federal fiscal year in which the federal government had
13 no deficit spending. The list must denote for each spending bill
14 the amount of money allocated and the actual amount spent, if
15 known.

16 (b) Identify and maintain a list of all spending bills for the
17 immediately preceding federal fiscal year. The list must denote for
18 each spending bill the amount of money allocated and the actual
19 amount spent, if known, and how each federal elected official
20 voted. If the office determines that there is a corresponding
21 equivalent spending bill on the list created under subdivision (a),
22 the office must also include a cross-reference to that bill. For
23 purposes of determining whether there is an equivalent spending
24 bill, the office shall do both of the following:

25 (i) Consider the primary purpose for which the vast majority of
26 the funds were allocated under the spending bill.

27 (ii) Consider spending bills as a whole and not combine or
28 separate spending bills to identify an equivalent spending bill.

29 (c) Compile and report to the department on the spending and

1 income of the federal government each fiscal year.

2 (d) Not later than December 1 of each year, determine if the
3 federal government spent more money than it received in the
4 previous fiscal year. For purposes of making the determination
5 under this subdivision, the office shall consider all funds that
6 are budgeted or allocated for spending regardless of whether the
7 money has actually been spent.

8 (e) Make available on the department's website the process and
9 sources used for making determinations regarding federal income and
10 spending under this act.

11 (f) Create a federal elected official spending disclosure
12 form. The form must include, at a minimum, a table listing all
13 spending bills on which the federal elected official voted that
14 allocated money for the immediately preceding federal fiscal year
15 and the amount of money allocated or, if known, the actual amount
16 spent. The form must also include space for the federal elected
17 official to do both of the following:

18 (i) List additions to or subtractions from the list of spending
19 bills.

20 (ii) Indicate how the federal elected official voted on each of
21 the spending bills identified if serving in office when the bill
22 passed.

23 (g) Create any other forms, petitions, and reports as needed
24 to implement this act.

25 (h) Make all lists, forms, and determinations made under this
26 section available to the public on the department's website.

27 (4) If the office determines under subsection (3)(d) that the
28 federal government spent more money than it received, the office
29 shall do all of the following:

1 (a) Make a list of all of the spending bills that spent more
2 than the corresponding equivalent spending bill identified under
3 subsection (3) and include all other spending bills that did not
4 have a corresponding equivalent spending bill identified under
5 subsection (3).

6 (b) For each spending bill listed under subdivision (a),
7 identify each federal elected official that voted in favor of each
8 of those spending bills.

9 (c) Update the list under subdivision (a), as necessary, if a
10 vote in favor was justified and the bill was removed from the list
11 as provided under section 11, including the date of the removal.

12 (d) Send a written notice of the determination to the state
13 budget director, the department, each member of the legislature,
14 the senate and house fiscal agencies, and each federal elected
15 official identified under subdivision (b).

16 Sec. 7. (1) Not later than January 1 of each year, each
17 federal elected official shall complete a federal spending
18 disclosure form and file that form with the office. The federal
19 elected official shall also attach the form to the federal elected
20 official's annual return filed under the income tax act.

21 (2) Upon review of the completed forms received under
22 subsection (1), the office shall review all additions and
23 subtractions identified and determine if there are any spending
24 bills that should be added or removed from the list and update the
25 lists and disclosure form accordingly.

26 (3) The office shall make all federal spending disclosure
27 forms filed with the office accessible to the public on its
28 website.

29 Sec. 9. (1) A federal elected official accountability 2-year

1 surcharge is levied and imposed as provided in this section if the
2 office determined under section 5 that there was deficit spending
3 for the immediately preceding federal fiscal year. Unless each
4 spending bill identified in the written notice issued under section
5 5(4)(d) is removed as provided in section 11, the federal elected
6 official accountability surcharge is levied and imposed for 2
7 consecutive years on each federal elected official who voted in
8 favor of 1 or more of the spending bills that are included in that
9 notice and not removed under section 11.

10 (2) The department shall levy and impose the surcharge on each
11 federal elected official in an amount equal to 75% of the federal
12 elected official's taxable income, as determined, and required to
13 be reported on the federal elected official's state income tax
14 return, under the income tax act for the tax year during which that
15 fiscal year ended.

16 (3) The surcharge must be collected at the same time and in
17 the same manner as the tax imposed under the income tax act.

18 Sec. 11. (1) If at least 4 federal elected officials, 2 of
19 whom have a different party affiliation, voted in favor of a
20 spending bill identified in the written notice issued under section
21 5 and assert that the vote in favor of that spending bill was
22 justified, those federal elected officials may request to have the
23 spending bill considered justified and removed from the written
24 notice by filing a petition, in a form and manner as prescribed by
25 the office, with the office and both the speaker of the house of
26 representatives and the senate majority leader.

27 (2) Only 1 petition may be filed under subsection (1) for a
28 single spending bill. A separate petition must be filed for each
29 spending bill proposed for removal under subsection (1). Each

1 petition must include the specific reasons and the rationale
2 supporting the assertion that a vote in favor of that spending bill
3 was justified and that spending bill should not be a basis for the
4 imposition of the surcharge under section 9.

5 (3) If the speaker of the house of representatives and the
6 senate majority leader receive a completed petition under this
7 section, the legislature must within 21 days after receiving the
8 completed petition introduce a concurrent resolution for the
9 spending bill identified in the petition that declares that
10 spending bill as justified and removes that spending bill from the
11 list of spending bills identified by the office as contributing to
12 the deficit spending and triggering the imposition of the
13 surcharge. The concurrent resolution must be considered by the
14 legislature not later than 14 days after it is introduced. If that
15 concurrent resolution is approved on a record roll call vote by a
16 3/4 majority vote of the members elected to and serving in each
17 house of the legislature, then the vote in favor of that spending
18 bill is justified and that bill must be removed from the written
19 notice issued under section 5. A federal elected official is exempt
20 from the surcharge only if a concurrent resolution is adopted for
21 each spending bill on the list in the written notice issued under
22 section 5 that the federal elected official voted in favor of.

23 Sec. 13. A federal elected official that fails to comply with
24 this act is subject to the same penalties under section 24 of 1941
25 PA 122, MCL 205.24, that a taxpayer would be subject to for failure
26 to file a return.