

# SENATE BILL No. 621

November 19, 1991, Introduced by Senator N. SMITH and  
referred to the Committee on Finance.

A bill to amend section 7t of Act No. 206 of the Public Acts  
of 1893, entitled as amended

"The general property tax act,"

as added by Act No. 142 of the Public Acts of 1980, being section  
211.7t of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 7t of Act No. 206 of the Public Acts of  
2 1893, as added by Act No. 142 of the Public Acts of 1980, being  
3 section 211.7t of the Michigan Compiled Laws, is amended to read  
4 as follows:

5 Sec. 7t. Land used exclusively as burial grounds — FOR  
6 the rights of burial — and the tombs and monuments in the land,  
7 while reserved and in use for that purpose, ~~is~~ ARE exempt from  
8 taxation under this act IF OWNED OR OPERATED BY A NONPROFIT

1 ENTITY. The stock of a corporation owning a burial ground  
2 ~~shall~~ IS not ~~be~~ exempt.