

Act No. 187
Public Acts of 1994
Approved by the Governor
June 19, 1994
Filed with the Secretary of State
June 20, 1994

**STATE OF MICHIGAN
87TH LEGISLATURE
REGULAR SESSION OF 1994**

Introduced by Senator Emmons

ENROLLED SENATE BILL No. 1123

AN ACT to amend sections 2 3 and 5 of Act No 331 of the Public Acts of 1993 entitled "An act to provide for the levy and collection of a state education tax to create the education finance authority and board to prescribe the powers and duties of the authority and the board to provide for the levy of a tax by the authority and the distribution of the tax and to prescribe the duties of certain state officers being sections 211 902 211 903 and 211 905 of the Michigan Compiled Laws and to repeal certain parts of the act

The People of the State of Michigan enact

Section 1 Sections 2 3 and 5 of Act No 331 of the Public Acts of 1993 being sections 211 902 211 903 and 211 905 of the Michigan Compiled Laws are amended to read as follows

Sec 2 As used in this act

(a) General property tax act means the general property tax act Act No 206 of the Public Acts of 1893 being sections 211 1 to 211 157 of the Michigan Compiled Laws

(b) Tax means the state education tax authorized under section 3

Sec 3 Beginning in 1994 there is levied a state education tax on all property not exempt by law from ad valorem property taxes or not subject to a tax under Act No 282 of the Public Acts of 1905 being sections 207 1 to 207 21 of the Michigan Compiled Laws at a rate of 6 mills

Sec 5 (1) The tax under this act shall be collected and distributed by the local tax collecting unit under the provisions of the general property tax act at the same time as other taxes levied by the local school district for school operating purposes However in each year after 1993 if a local school district is not going to levy a tax in that summer but levied a tax in the summer of 1993 and the local tax collecting unit in which the local school district is located is collecting a tax for any taxing unit in that summer the local tax collecting unit shall collect within that local school district 1/2 of the tax under this act in that summer

(2) The state treasurer shall certify the levy of the tax under this act pursuant to the general property tax act

(3) The state treasurer upon receipt shall deposit the collections from the tax into the state treasury to the credit of the state school aid fund

Section 2 Section 4 of Act No 331 of the Public Acts of 1993 being section 211 904 of the Michigan Compiled Laws is repealed

This act is ordered to take immediate effect

Secretary of the Senate

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Co Clerk of the House of Representatives

Approved

Governor