

Act No. 51
Public Acts of 1995
Approved by the Governor
May 21, 1995
Filed with the Secretary of State
May 22, 1995

**STATE OF MICHIGAN
88TH LEGISLATURE
REGULAR SESSION OF 1995**

Introduced by Reps. Bush, DeHart, Perricone, McManus, Ryan, Kaza, McBryde, Anthony, Alley, Jaye, Hammerstrom, Hill, Gilmer, Horton and Pitoniak

ENROLLED HOUSE BILL No. 4312

AN ACT to amend section 29a of Act No. 122 of the Public Acts of 1941, entitled as amended "An act to establish a revenue division of the department of treasury; to prescribe its powers and duties as the revenue collection agency of the state; to prescribe certain powers and duties of the state treasurer; to create the position and to define the powers and duties of the state commissioner of revenue; to provide for the transfer of powers and duties now vested in certain other state boards, commissions, departments and offices; to prescribe certain duties of and require certain reports from the department of treasury; to provide procedures for the payment, administration, audit, assessment, levy of interests or penalties on, and appeals of taxes and tax liability; to provide an appropriation; to abolish the state board of tax administration; and to declare the effect of this act," as added by Act No. 13 of the Public Acts of 1993, being section 205.29a of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 29a of Act No. 122 of the Public Acts of 1941, as added by Act No. 13 of the Public Acts of 1993, being section 205.29a of the Michigan Compiled Laws, is amended to read as follows:

Sec. 29a. (1) If the department files for recording a lien imposed pursuant to this act against property or rights of property under the state tax lien registration act, Act No. 203 of the Public Acts of 1968, being sections 211.681 to 211.687 of the Michigan Compiled Laws, to satisfy a tax liability and the department determines that the tax liability out of which the lien arose is satisfied, the department shall file for recording a release regarding the property or rights of property, as applicable, under Act No. 203 of the Public Acts of 1968 not more than 20 business days after funds to satisfy the tax liability out of which the lien arose have been applied to the taxpayer's account.

(2) If the department files for recording a lien imposed pursuant to this act against property or rights of property under Act No. 203 of the Public Acts of 1968 to satisfy a tax liability and upon request the department determines that the taxpayer named on the recorded lien does not have any interest in certain properties owned by another person, the department shall file for recording a certificate of nonattachment regarding the property or rights of property, as applicable, under Act No. 203 of the Public Acts of 1968 with all due haste but not more than 5 business days after the department determines that the lien is recorded or filed against property or rights of property to which the state does not have a lien interest under section 29. The department shall clearly indicate on the certificate of nonattachment that the taxpayer named on the recorded lien does not have any interest in the property or rights of property of the other person.

(3) If a warrant or warrant-notice of levy is issued and served upon a person to levy on property or rights of property to satisfy a tax liability and the department determines that the tax liability out of which the warrant or warrant-notice of levy arose is satisfied, the department shall serve a release of levy regarding the property or rights

of property on the person who was served the warrant or warrant-notice of levy not more than 10 business days after funds to satisfy the tax liability out of which the warrant or warrant-notice of levy arose have been applied to the taxpayer's account.

(4) If a warrant or warrant-notice of levy is issued and served upon a person to levy on property or rights of property to satisfy a tax liability and the department determines that the property or rights of property are not subject to levy under section 25(1) or (5), the department shall serve a release of levy regarding the property or rights of property on the person who was served the warrant or warrant-notice of levy with all due haste but not more than 5 business days after the department determines that the property or rights of property are not subject to levy under section 25(1) or (5). The department shall clearly indicate on the release of levy that the property or rights of property were not subject to levy under section 25(1) or (5).

(5) If a person is required to pay a fee to the department, a bank, or other financial institution as the result of an erroneous recording or filing of a lien as described in subsection (2), or an erroneous issuance and service of a warrant or warrant-notice of levy as described in subsection (4), the department shall reimburse the fee to that person.

(6) If the department receives money to satisfy a tax liability or liabilities or receives information that would cancel that tax liability or those liabilities and subsequently files a lien for recording specifying that or those liabilities under Act No. 203 of the Public Acts of 1968, the department, upon request and upon a determination by the department that the lien was filed and recorded in error, with all due haste, but not more than 5 business days after the department determines that it has erroneously filed a lien for recording, shall file for recording a certificate of withdrawal for that tax liability or those liabilities which were satisfied which states that the recorded lien for that tax liability or those liabilities was filed in error.

(7) If the department receives money to satisfy a tax liability or liabilities or receives information that would cancel that tax liability or those liabilities and subsequently issues a warrant or warrant-notice of levy specifying that liability or those liabilities pursuant to this act, upon request and upon a determination by the department that the warrant or warrant-notice of levy was issued in error, with all due haste, but not more than 5 business days after the department determines that it has erroneously issued a warrant or warrant-notice of levy, the department shall issue a release of levy for that tax liability or those liabilities which were satisfied which states that the levy for that tax liability or those liabilities was issued in error.

This act is ordered to take immediate effect.

Clerk of the House of Representatives.

Secretary of the Senate.

Approved -----

Governor.