



HOUSE BILL No. 4590

March 14, 1995, Introduced by Reps. Gernaat, McNutt, Lowe, Middaugh, Alley, London, Bodem, Bullard, Brackenridge and Llewellyn and referred to the Committee on Tax Policy.

A bill to amend section 1 of Act No. 116 of the Public Acts of 1917, entitled as amended

"An act to provide a tax for county, township, and school purposes on tax reverted, recreation, and forest lands under control and supervision of the department of natural resources, and any and all other lands held by the department except certain lands purchased for natural resource purposes; and to provide for the payment of the tax,"

as amended by Act No. 248 of the Public Acts of 1986, being section 211.581 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 1 of Act No. 116 of the Public Acts of
2 1917, as amended by Act No. 248 of the Public Acts of 1986, being
3 section 211.581 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 1. (1) On December 1 of each year, there shall be paid
6 into the treasury of each county in which ~~are located~~ tax

1 reverted, recreation, or forest lands ARE LOCATED AND ARE under
2 the control and supervision of the department of natural
3 resources, and any other lands held by the department, except
4 lands purchased after January 1, 1933 for natural resource pur-
5 poses, a tax of \$2.50 per acre ~~—~~ or major portion ~~thereof,~~ OF
6 AN ACRE, FOR YEARS BEFORE DECEMBER 1, 1994 AND \$2.00 PER ACRE OR
7 MAJOR PORTION OF AN ACRE FOR YEARS AFTER NOVEMBER 30, 1994 on all
8 the lands that belong to ~~the~~ THIS state on December 1 in each
9 year. ~~This~~ THE tax IMPOSED UNDER THIS SECTION shall be in lieu
10 of all other taxes now levied against the state land under any
11 existing law. State land on which payments in lieu of taxes are
12 made pursuant to Act No. 91 of the Public Acts of 1925, ~~as~~
13 ~~amended,~~ being sections 211.491 to 211.493 of the Michigan
14 Compiled Laws are exempt from this act. The department of trea-
15 sury shall make a detailed statement of account between the state
16 and each county in which the lands are situated, including the
17 descriptions of the lands, and render the ~~same~~ DETAILED STATE-
18 MENT OF ACCOUNT to the county treasurer of the county. The
19 department of treasury shall cause a warrant to be drawn on the
20 state treasurer payable for the amount indicated on the DETAILED
21 statement of account to be due the county. The county treasurer
22 of each county shall immediately make up a detailed statement of
23 the account between the county and each township, ~~and school~~
24 ~~district,~~ prorating the amount received by the county according
25 to the number of acres of the lands located in each unit. ~~The~~
26 FOR DISBURSEMENTS MADE BEFORE DECEMBER 1, 1994, THE proration
27 shall be 40% to county general fund, 40% to township general

1 fund, and 20% to school operating fund. FOR DISBURSEMENTS MADE
2 AFTER NOVEMBER 30, 1994, THE PRORATION SHALL BE 50% TO COUNTY
3 GENERAL FUND AND 50% TO TOWNSHIP GENERAL FUND. The county trea-
4 surer shall immediately issue his or her warrant to each of the
5 units according to the DETAILED statement OF ACCOUNT.

6 (2) The tax on tax reverted, recreation, or forest lands
7 under the control of the department of natural resources on which
8 payments are made under this act shall be paid from the general
9 fund.