

# HOUSE BILL No. 4108

January 28, 1997, Introduced by Rep. Gernaat and referred to the Committee on Tax Policy.

A bill to amend 1994 PA 451, entitled  
"Natural resources and environmental protection act,"  
by amending section 2150 (MCL 324.2150), as added by 1995 PA 60.

## **THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 2150. (1) On December 1 of each year, there shall be  
2 paid into the treasury of each county in which are located tax  
3 reverted, recreation, or forest lands under the control and  
4 supervision of the department, and any other lands held by the  
5 department, except lands purchased after January 1, 1933 for nat-  
6 ural resource purposes, a tax of \$2.50 per acre or major portion  
7 of an acre FOR YEARS BEFORE DECEMBER 1, 1994 AND \$2.00 PER ACRE  
8 OR MAJOR PORTION OF AN ACRE FOR YEARS AFTER NOVEMBER 30, 1994 on  
9 all the lands that belong to ~~the~~ THIS state on December 1 in  
10 each year. ~~This~~ THE tax IMPOSED UNDER THIS SECTION shall be in  
11 lieu of all other taxes now levied against the state land under

1 any existing law. State land on which payments in lieu of taxes  
2 are made pursuant to subpart 14 are exempt from this subpart.  
3 The department of treasury shall make a detailed statement of  
4 account between the state and each county in which the lands are  
5 situated, including the descriptions of the lands, and render the  
6 DETAILED statement OF ACCOUNT to the county treasurer of the  
7 county. The department of treasury shall cause a warrant to be  
8 drawn on the state treasurer payable for the amount indicated on  
9 the DETAILED statement of account to be due to the county. The  
10 county treasurer of each county shall immediately make up a  
11 detailed statement of the account between the county and each  
12 township and school district, prorating the amount received by  
13 the county according to the number of acres of the lands located  
14 in each unit. ~~The~~ FOR DISBURSEMENTS MADE BEFORE DECEMBER 1,  
15 1994, THE proration shall be 40% to county general fund, 40% to  
16 township general fund, and 20% to school operating fund. FOR  
17 DISBURSEMENTS MADE AFTER NOVEMBER 30, 1994, THE PRORATION SHALL  
18 BE 50% TO THE COUNTY GENERAL FUND AND 50% TO THE TOWNSHIP GENERAL  
19 FUND. The county treasurer shall immediately issue his or her  
20 warrant to each of the units according to the DETAILED statement  
21 OF ACCOUNT.

22 (2) The tax on tax reverted, recreation, forest lands, or  
23 other lands under the control of the department on which payments  
24 are made under this subpart shall be paid from the general fund.