## **HOUSE BILL No. 4816**

May 21, 1997, Introduced by Reps. Lowe, Goschka, Gernaat, Llewellyn, Bobier, Horton, Anthony, Prusi, Birkholz and Bodem 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 amended by 1996 PA 585.

## 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  $\frac{$2.50}{}$  \$2.86 per acre or major
- 7 portion of an acre for years before December 1, 1994 and \$2.00
- 8 per acre or major portion of an acre for years after November 30,
- 9 1994 on all the SUCH lands IN THE COUNTY that belong to ARE
- 10 HELD BY this state on December 1 in each year. THE STATE

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- 1 TREASURER SHALL ADJUST THIS FIGURE BY AN AMOUNT DETERMINED BY THE
- 2 STATE TREASURER AT THE END OF EACH CALENDAR YEAR TO REFLECT THE
- 3 CUMULATIVE ANNUAL PERCENTAGE CHANGE IN THE CONSUMER PRICE INDEX.
- 4 AS USED IN THIS SUBSECTION, "CONSUMER PRICE INDEX" MEANS THE MOST
- 5 COMPREHENSIVE INDEX OF CONSUMER PRICES AVAILABLE FOR THIS STATE
- 6 FROM THE BUREAU OF LABOR STATISTICS OF THE UNITED STATES DEPART-
- 7 MENT OF LABOR. The tax imposed under this section shall be in
- 8 lieu of all other taxes now levied against the state land under
- 9 any existing law. State land on which payments in lieu of taxes
- 10 are made pursuant to subpart 14 are exempt from this subpart.
- 11 The department of treasury shall make a detailed statement of
- 12 account between the state and each county in which the lands are
- 13 situated, including the descriptions of the lands, and render the
- 14 detailed statement of account to the county treasurer of the
- 15 county. The department of treasury shall cause a warrant to be
- 16 drawn on the state treasurer payable for the amount indicated on
- 17 the detailed statement of account to be due to the county. The
- 18 county treasurer of each county shall immediately make up a
- 19 detailed statement of the account between the county and each
- 20 township, and school district, prorating the amount received by
- 21 the county according to the number of acres of the lands located
- 22 in each LOCAL unit. For disbursements made before December 1,
- 23 1994, the proration shall be 40% to county general fund, 40% to
- 24 township general fund, and 20% to school operating fund. For
- 25 disbursements made after November 30, 1994, the THE proration
- 26 shall be 50% to the county general fund and 50% to the township
- 27 general fund. The county treasurer shall immediately issue his

- 1 or her warrant to each of the -units TOWNSHIPS according to the
- 2 detailed statement of account.
- 3 (2) The tax on tax reverted, recreation, forest lands, or
- 4 other lands under the control of the department on which payments
- 5 are made under this subpart shall be paid from the general fund.

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