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House Bill 5211 (Substitute S-2 as reported)
Sponsor: Representative Steve Vear
House Committee: Tax Policy
Senate Committee: Finance

CONTENT

The bill would amend the General Property Tax Act to allow a local tax collecting unit to provide for the electronic filing of real or personal property statements (statements of real property assessable to a person or personal property owned by a person). If a local tax collecting unit provided for electronic filing, the filing format would have to be prescribed by the State Tax Commission. The State Tax Commission could not prescribe more than one format for the electronic filing of a real property statement, or more than one format for the electronic filing of a personal property statement.

The bill would repeal Section 18 and Section 20 of the Act, and recodify the provisions of those sections within Section 19 (the section the bill would amend). Section 18 requires a local supervisor or other assessing officer to determine the taxable value of the property in his or her district, and to whom it should be assessed; and provides for the filing of real and personal property tax statements. Section 20 contains provisions pertaining to manual or facsimile signatures on real or personal property tax statements.

In addition, Section 20 provides that a facsimile signature does not satisfy the filing requirements unless the person has filed with the State Tax Commission for tax year a signed declaration, under oath, on a form prescribed by the Commission. The bill would require a local tax collecting unit to accept an electronic or facsimile signature using a procedure prescribed by the Commissioner.

MCL 211.19 et al.

Legislative Analyst: George Towne

FISCAL IMPACT

This bill would have no fiscal impact on State government. Local governments that decided to allow taxpayers to file their personal property list electronically could incur costs related to establishing and implementing such a filing system, but the costs would probably be very minimal.

Date Completed: 3-4-02

Fiscal Analyst: Jay Wortley