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Senate Bill 1313 (as introduced 6-22-04)

Sponsor: Senator Valde Garcia

Committee: Finance

Date Completed: 6-23-04

CONTENT

The bill would amend the General Property Tax act to provide that a mobile home park in which one or more occupied mobile homes are located, would be exempt from the tax levied by a local school district for school operating purposes to the extent provided in Section 1211 of the Revised School Code.

(Subject to certain exceptions, Section 1211 allows the board of a school district, with voter approval, to levy up to 18 mills for school operating purposes or the number of mills levied in 1993 for those purposes, whichever is less. A principal residence and qualified agricultural property are exempt from this millage, except for the number of mills by which the exemption may be reduced under these provisions.)

Proposed MCL 211.7jj Legislative Analyst: Suzanne Lowe

FISCAL IMPACT

This bill would reduce the revenue generated by the local school 18-mill property tax by an estimated \$10.3 million in 2004 and \$10.6 million in 2005. This reduction in local school 18-mill property tax revenue would result in an increase in School Aid Fund expenditures by the same amount.

Fiscal Analyst: Jay Wortley

This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.