

SUBSTITUTE FOR
HOUSE BILL NO. 4008

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 512a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 512a. "Property taxes" means, for the 2003 tax year
2 and tax years after the 2003 tax year, general ad valorem taxes
3 due and payable, levied on a homestead within this state
4 including property tax administration fees, but does not include
5 penalties, interest, or special assessments unless the special
6 assessment is levied using a uniform millage rate on all real
7 property not exempt by state law from the levy of the special
8 assessment and complies with 1 of the following:
9 (a) The special assessment is levied in the entire city,
10 village, or township and is levied and based on state equalized
11 valuation or taxable value.

1 (b) The special assessment is for police, fire, or advanced
2 life support, is levied in the entire township excluding all or a
3 portion of a village within the township, and is levied and based
4 on state equalized valuation or taxable value.

5 Enacting section 1. This amendatory act does not take
6 effect unless Senate Bill No. 23 of the 92nd Legislature is
7 enacted into law.