

HOUSE BILL No. 4234

February 8, 2005, Introduced by Reps. Nitz, Casperson, Gosselin, Acciavatti, Gaffney, Vander Veen, Kathleen Law, Ball, Sheltroun, Caswell, Drolet, Baxter, Hune and Kahn and referred to the Committee on Local Government and Urban Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 44b (MCL 211.44b), as added by 1994 PA 297.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 44b. (1) ~~For~~ **EXCEPT AS OTHERWISE PROVIDED IN THIS**
2 **SECTION, FOR** purposes of determining the date payment of the tax is
3 received under this act, the date of a United States postal service
4 postmark ~~may~~ **SHALL** be considered the date of receipt. ~~However, a~~

5 (2) A tax payment shall not be considered received prior to 7
6 calendar days before the date of actual receipt. ~~This section does~~
7 ~~not apply to the payment of the tax prior to the sale provided~~
8 ~~under section 60.~~

9 (3) A UNITED STATES POSTAL SERVICE POSTMARK SHALL NOT BE

1 CONSIDERED THE DATE OF RECEIPT OF PAYMENT IN ANY OF THE FOLLOWING
2 CIRCUMSTANCES:

3 (A) IF THE PAYMENT IS FOR DELINQUENT TAXES.

4 (B) IF THE DATE OF THE POSTMARK IS AFTER FEBRUARY 15 FOR TAXES
5 LEVIED IN THE IMMEDIATELY PRECEDING TAX YEAR.

6 Enacting section 1. This amendatory act takes effect January
7 1, 2006.