



Senate Fiscal Agency
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BILL



ANALYSIS

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House Bill 5609 (as passed by the House)
Sponsor: Representative Matt Huuki
House Committee: Tax Policy
Senate Committee: Finance

Date Completed: 6-6-12

CONTENT

The bill would amend the General Property Tax Act to provide that a person would be liable for delinquent taxes owed on property that the person sold, transferred, or otherwise conveyed to a member of a federally recognized Indian tribe, making the property exempt under Federal law from forfeiture, foreclosure, and sale under the Act for those delinquent taxes. Specifically, the taxes would be a personal liability of the transferor to whom the delinquent taxes were originally billed.

The transferor would be subject to the collection of the delinquent taxes as provided in Section 47 of the Act. (That section allows the seizure and sale of the personal property of a person who neglects or refuses to pay a tax on property assessed to the person.)

Proposed MCL 211.78p

Legislative Analyst: Suzanne Lowe

FISCAL IMPACT

The bill would increase State and local property tax revenue by an unknown amount that would depend upon the specific characteristics of the property affected by the bill. Most State property tax revenue is directed to the School Aid Fund.

Fiscal Analyst: David Zin

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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.