

HOUSE BILL No. 5609

May 9, 2012, Introduced by Rep. Huuki and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.155) by adding section 78p.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 78P. (1) ANY PROVISION OF THIS ACT TO THE CONTRARY
2 NOTWITHSTANDING, IF PROPERTY FOR WHICH TAXES HAVE BEEN RETURNED AS
3 DELINQUENT UNDER SECTION 78A AND ON WHICH DELINQUENT TAXES ARE DUE
4 IS SOLD, TRANSFERRED, OR OTHERWISE CONVEYED TO A MEMBER OF A
5 FEDERALLY RECOGNIZED INDIAN TRIBE AND, AS A RESULT OF THAT
6 TRANSFER, SALE, OR CONVEYANCE, THE PROPERTY IS EXEMPT UNDER FEDERAL
7 LAW FROM FORFEITURE, FORECLOSURE, AND SALE UNDER THIS ACT FOR THOSE
8 DELINQUENT TAXES, THE TAXES THAT WERE RETURNED AS DELINQUENT AND
9 THAT WERE DUE ON THAT PROPERTY AT THE TIME OF THE TRANSFER TO A
10 MEMBER OF A FEDERALLY RECOGNIZED INDIAN TRIBE ARE A PERSONAL
11 LIABILITY OF THE TRANSFEROR TO WHOM THE DELINQUENT TAXES WERE

1 ORIGINALLY BILLED.

2 (2) IF TAXES RETURNED AS DELINQUENT ARE DETERMINED TO BE A
3 PERSONAL LIABILITY OF THE TRANSFEROR UNDER SUBSECTION (1), THE
4 TRANSFEROR IS SUBJECT TO THE COLLECTION OF THOSE DELINQUENT TAXES
5 AS PROVIDED IN SECTION 47.