

SENATE SUBSTITUTE FOR  
HOUSE BILL NO. 5609

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 AN INDIAN TRIBE  
5 RECOGNIZED BY THE UNITED STATES, AN ENROLLED MEMBER OF AN INDIAN  
6 TRIBE RECOGNIZED BY THE UNITED STATES, A TRIBAL CORPORATION THAT IS  
7 EITHER INCORPORATED UNDER THE TRIBE'S OWN LAWS OR UNDER FEDERAL  
8 LAW, OR AN UNINCORPORATED TRIBAL ENTITY THAT IS OWNED EXCLUSIVELY  
9 BY THE TRIBE, ITS MEMBERS, OR ANY COMBINATION OF THE TRIBE AND ITS  
10 MEMBERS AND, AS A RESULT OF THAT SALE, TRANSFER, OR CONVEYANCE, THE

1 PROPERTY IS EXEMPT UNDER FEDERAL LAW FROM FORFEITURE, FORECLOSURE,  
2 AND SALE UNDER THIS ACT FOR THOSE DELINQUENT TAXES, THE TAXES THAT  
3 WERE RETURNED AS DELINQUENT AND THAT WERE DUE ON THAT PROPERTY AT  
4 THE TIME OF THAT SALE, TRANSFER, OR CONVEYANCE ARE A PERSONAL  
5 LIABILITY OF THE TRANSFEROR TO WHOM THE DELINQUENT TAXES WERE  
6 ORIGINALLY BILLED.

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