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HOUSE BILL No. 4110

January 29, 2013, Introduced by Reps. Glardon, Franz, Pettalia, MacGregor, Callton, Goike, Hovey-Wright, Santana, Lyons, Rutledge, Brunner and Kivela 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 700.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 700. (1) THE PRINCIPAL RESIDENCE OF A QUALIFIED DISABLED
- 2 VETERAN IS EXEMPT FROM THE COLLECTION OF TAXES UNDER THIS ACT.
- 3 (2) A QUALIFIED DISABLED VETERAN MAY CLAIM AN EXEMPTION UNDER
- 4 THIS SECTION BY SUBMITTING A FORM PRESCRIBED BY THE DEPARTMENT OF
- 5 TREASURY TO THE ASSESSOR OF THE LOCAL TAX COLLECTING UNIT IN WHICH
- 6 THE QUALIFIED DISABLED VETERAN'S PRINCIPAL RESIDENCE IS LOCATED.
 - (3) AS USED IN THIS SECTION:
 - (A) "PRINCIPAL RESIDENCE" MEANS PROPERTY EXEMPT AS PROVIDED UNDER SECTION 7CC.
- 10 (B) "QUALIFIED DISABLED VETERAN" MEANS A VETERAN WHO IS
 11 TOTALLY AND PERMANENTLY DISABLED AS A RESULT OF A SERVICE-CONNECTED

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- 1 DISABILITY, AND HIS OR HER SURVIVING SPOUSE.
- 2 (C) "SERVICE-CONNECTED DISABILITY" MEANS A DISABILITY INCURRED
- 3 OR AGGRAVATED IN THE LINE OF DUTY IN THE ACTIVE MILITARY, NAVAL,
- 4 MARINE, COAST GUARD, OR AIR SERVICE AS DESCRIBED IN 38 USC 101(16).
- 5 (D) "TOTALLY AND PERMANENTLY DISABLED" MEANS DISABILITY AS
- 6 DEFINED IN SECTION 216 OF TITLE II OF THE SOCIAL SECURITY ACT, 42
- 7 USC 416.
- 8 (E) "VETERAN" MEANS A PERSON WHO SERVED IN THE ACTIVE
- 9 MILITARY, NAVAL, MARINE, COAST GUARD, OR AIR SERVICE AND WHO WAS
- 10 DISCHARGED OR RELEASED FROM HIS OR HER SERVICE WITH AN HONORABLE
- 11 DISCHARGE.