

Act No. 43
Public Acts of 2013
Approved by the Governor
June 5, 2013
Filed with the Secretary of State
June 6, 2013
EFFECTIVE DATE: June 6, 2013

**STATE OF MICHIGAN
97TH LEGISLATURE
REGULAR SESSION OF 2013**

Introduced by Senators Casperson and Booher

ENROLLED SENATE BILL No. 54

AN ACT to amend 2006 PA 379, entitled "An act to impose a state recapture tax on the change in use of certain qualified forest property; to provide for the administration of the recapture tax; to prescribe the powers and duties of certain state and local officers; to provide for the collection and distribution of the recapture tax; and to prescribe penalties and provide remedies," by amending section 5 (MCL 211.1035).

The People of the State of Michigan enact:

Sec. 5. (1) The recapture tax shall be collected by the treasurer.

(2) The assessor of the local tax collecting unit shall notify the treasurer of the date the property is converted by a change in use.

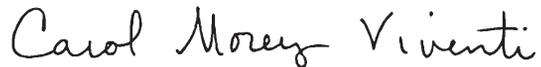
(3) The treasurer shall credit the proceeds of the recapture tax collected under this act as follows:

(a) Before January 1, 2014, to the general fund of this state.

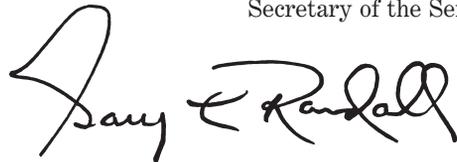
(b) After December 31, 2013, to the private forestland enhancement fund created in section 51305 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.51305.

Enacting section 1. This amendatory act takes effect June 1, 2013.

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved

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Governor