

Act No. 138
Public Acts of 2015
Approved by the Governor
October 6, 2015
Filed with the Secretary of State
October 7, 2015
EFFECTIVE DATE: January 5, 2016

**STATE OF MICHIGAN
98TH LEGISLATURE
REGULAR SESSION OF 2015**

Introduced by Rep. Outman

ENROLLED HOUSE BILL No. 4166

AN ACT to amend 1913 PA 88, entitled "An act empowering the board of supervisors of any of the several counties of the state of Michigan to levy a special tax, or by appropriating from the general fund for the purpose of advertising the agricultural advantages of the state or for displaying the products and industries of any county in the state at domestic or foreign expositions, for the purpose of encouraging immigration and increasing trade in the products of the state, and advertising the state and any portion thereof for tourists and resorters, and to permit the boards of supervisors out of any sum so raised, or out of the general fund, to contribute all or any portion of the same to any development board or bureau to be by said board or bureau expended for the purposes herein named," by amending the title and section 1 (MCL 46.161).

The People of the State of Michigan enact:

TITLE

An act empowering the county board of commissioners of certain counties of this state to levy a special tax, or by appropriating from the general fund for the purpose of advertising the agricultural advantages of this state or for displaying the products and industries of certain counties in this state at domestic or foreign expositions, for the purpose of encouraging immigration and increasing trade in the products of this state, and advertising this state and any portion of this state for tourists and resorters, and to permit the county boards of commissioners out of any sum raised, or out of the general fund, to contribute all or any portion of the same to any development board or bureau to be expended by the board or bureau for the purposes herein named.

Sec. 1. (1) Subject to subsections (2) and (3), the county board of commissioners of a county may levy a special tax on the taxable property within that county for the purpose of creating a fund; or appropriate out of the general fund an amount to be used for advertising agricultural or industrial advantages of this state or the county or any part of this state, or for collecting, preparing, or maintaining an exhibition of the products and industries of the county at any domestic or foreign exposition, for the purpose of encouraging immigration and increasing the trade in the products of this state, or advertising this state and any portion of this state for tourists and resorters. The total tax levied in any 1 year shall not exceed 5 cents on each \$100.00 of taxable property within the county according to the assessment rolls. The sums raised or appropriated out of the general fund shall be used as directed by the county board of commissioners. The county board of commissioners may appropriate the sum raised by special tax, or appropriated out of the general fund, or any part of the same to the support and work and maintenance of a legal association, development bureau, or board organized under the laws of this state, not organized or conducted for profit, and that is engaged in the purpose of advertising the advantages of and encouraging immigration, and increasing the trade of the county and other adjoining counties of this state.

(2) The authority to levy a special tax under subsection (1) only applies to a county that is levying a special tax as described in subsection (1) on the effective date of the amendatory act that added this subsection.

(3) The authority to levy a special tax under subsection (1) expires on January 1, 2020.

(4) The county board of commissioners of a county may levy a special tax for a period of not more than 5 years on the taxable property within that county for the purpose of creating a fund to be used for advertising agricultural or industrial advantages of this state or the county or any part of this state, or for collecting, preparing, or maintaining an exhibition of the products and industries of the county at any domestic or foreign exposition, for the purpose of encouraging immigration and increasing the trade in the products of this state, or advertising this state and any portion of this state for tourists and resorters, if a majority of the electors in the county voting on the special tax at an election approve the special tax. The proposal for a special tax shall be submitted to a vote of the electors of the county by resolution of the county board of commissioners. If a majority of the electors in the county voting on the question of levying a special tax for a period of not more than 5 years approve the proposal, the tax levy is authorized. The total tax levied in any 1 year shall not exceed 5 cents on each \$100.00 of taxable property within the county according to the assessment rolls. The sums raised shall be used as provided in subsection (1).

Enacting section 1. This amendatory act takes effect 90 days after the date it is enacted into law.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved

Governor