

Act No. 10
Public Acts of 2016
Approved by the Governor
February 16, 2016
Filed with the Secretary of State
February 16, 2016
EFFECTIVE DATE: February 16, 2016

STATE OF MICHIGAN
98TH LEGISLATURE
REGULAR SESSION OF 2016

Introduced by Senators Ananich, Hansen, Casperson, Booher, Emmons, Young, Johnson, Hertel, Nofs, Marleau, Gregory, Knezek and Proos

ENROLLED SENATE BILL No. 540

AN ACT to amend 1993 PA 331, entitled "An act to provide for the levy and collection of a state education tax; to provide for the distribution of the tax; and to prescribe the duties of certain local officials and state officers," by amending section 5 (MCL 211.905), as amended by 2004 PA 443.

The People of the State of Michigan enact:

Sec. 5. (1) Beginning in 1994 through 2002, the tax levied under this act shall be collected and distributed by the local tax collecting unit under the provisions of the general property tax act at the same time as other taxes levied by the local school district for school operating purposes. However, in each year after 1993 if a local school district is not going to levy a tax in that summer but levied a tax in the summer of 1993, and the local tax collecting unit in which the local school district is located is collecting a tax for any taxing unit in that summer, the local tax collecting unit shall collect within that local school district 1/2 of the tax under this act in that summer. The tax levied under this act that is collected by a city shall become a lien against the property on which assessed in the same manner and on the same date as city taxes or, if the city approves the collection of the tax levied under this act on a date other than the date it collects the city taxes, on July 1. The tax levied under this act that is collected with the city taxes shall be subject to the same penalties, interest, and collection charges as city taxes and, except as otherwise provided in subsection (3), shall be returned as delinquent to the county treasurer in the same manner and with the same interest, penalties, and fees as city taxes, except as provided in section 89a of the general property tax act, 1893 PA 206, MCL 211.89a.

(2) Beginning in 2003, the tax levied under this act shall be collected under the provisions of the general property tax act in a summer levy and shall be distributed as provided in this act. Except as otherwise provided in subsection (3) and section 5b, the tax levied under this act shall be collected by each city and township.

(3) Notwithstanding the provision of a charter of a county adopted pursuant to 1966 PA 293, MCL 45.501 to 45.521, or the provisions of the charter of a home rule city, to the contrary, the city treasurer of a city that does not return delinquent real property taxes levied by the city to the county treasurer shall return all uncollected delinquent taxes levied under this act to the county treasurer as provided by the general property tax act, on the March 1 immediately following the year in which the taxes are levied. After the delinquent real property taxes are returned to the county treasurer for collection under this section, the provisions of the general property tax act apply for the collection of those taxes and for the issuance of notes in anticipation of the collection of the taxes.

(4) Beginning in 2003, if a school district or intermediate school district collects taxes in the summer under section 1613 of the revised school code, 1976 PA 451, MCL 380.1613, the school district or intermediate school district shall collect the taxes levied under this act in the summer and shall distribute the taxes collected as provided in this act.

(5) The state treasurer shall certify the levy of the tax under this act pursuant to the general property tax act.

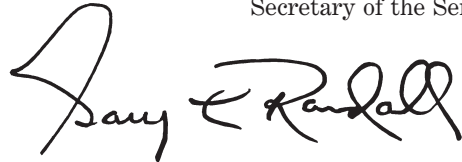
(6) Except as otherwise provided by law, the state treasurer upon receipt shall deposit the collections from the tax into the state treasury to the credit of the state school aid fund. Upon request by the local tax collecting unit, if the local tax collecting unit collects the tax levied under this act, or by the school district or intermediate school district, if the school district or intermediate school district collects the tax levied under this act, the state treasurer shall return to the local tax collecting unit or to the school district or intermediate school district an amount erroneously collected or an amount required to be returned by court order in a bankruptcy proceeding filed after December 31, 1999.

Enacting section 1. This amendatory act does not take effect unless Senate Bill No. 539 of the 98th Legislature is enacted into law.

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved

.....
Governor