

# HOUSE BILL No. 4336

March 8, 2017, Introduced by Reps. LaSata, Kahle, Hughes, Pagel, Hoadley, Faris, Sneller, Whiteford and Miller and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 120 (MCL 211.120), as amended by 2003 PA 140.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 120. (1) A person claiming an exemption under section 7cc  
2 shall not do any of the following:

3       (a) Make a false or fraudulent affidavit claiming an exemption  
4 or a false statement on an affidavit claiming an exemption.

5       (b) Aid, abet, or assist another in an attempt to wrongfully  
6 obtain an exemption.

7       (c) Make or permit to be made for himself or herself or for  
8 any other person a false affidavit claiming an exemption or a false  
9 statement on an affidavit claiming an exemption, either in whole or  
10 in part.

11       (d) Fail to rescind an exemption after the property subject to

1 that exemption is no longer a principal residence as defined in  
2 section 7dd.

3 **(E) CLAIM A SUBSTANTIALLY SIMILAR EXEMPTION, DEDUCTION, OR**  
4 **CREDIT ON PROPERTY IN ANOTHER STATE.**

5 (2) A person who violates a provision of subsection (1) with  
6 the intent to wrongfully obtain or attempt to obtain an exemption  
7 under section 7cc is guilty of a misdemeanor punishable by  
8 imprisonment of not more than 1 year and punishable by a fine of  
9 not more than \$5,000.00 or public service of not more than 1,500  
10 hours, or both.

11 (3) In addition to the penalties provided in subsection (2), a  
12 person who knowingly swears to or verifies an affidavit claiming an  
13 exemption under section 7cc, or an affidavit claiming any exemption  
14 under section 7cc that contains a false or fraudulent statement,  
15 with the intent to aid, abet, or assist in defrauding this state or  
16 a political subdivision of this state, is guilty of perjury, a  
17 misdemeanor punishable by imprisonment of not more than 1 year and  
18 punishable by a fine of not more than \$5,000.00 or public service  
19 of not more than 1,500 hours, or both.

20 (4) A person who does not violate a provision of subsection  
21 (1), but who knowingly violates any other provision of this act  
22 with the intent to defraud this state or a political subdivision of  
23 this state, is guilty of a misdemeanor punishable by a fine of not  
24 more than \$1,000.00 or public service of not more than 500 hours,  
25 or both.

26 (5) The attorney general and the prosecuting attorney of each  
27 county of this state have concurrent power to enforce this act.

1           (6) The penalty provisions set forth in subsections (2), (3),  
2 and (4) do not apply to a violation of subsection (1) or any other  
3 provision of this act occurring before December 31, 1995.

4           Enacting section 1. This amendatory act does not take effect  
5 unless Senate Bill No. \_\_\_\_ or House Bill No. 4335 (request no.  
6 01865'17) of the 99th Legislature is enacted into law.