



Senate Fiscal Agency
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BILL ANALYSIS



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Senate Bill 350 (as reported without amendment)
Sponsor: Senator Kimberly LaSata
Committee: Finance

CONTENT

The bill would amend the General Law Village Act to specify that a resolution determining that village taxes will be returned to the county treasurer on the same date that county taxes are returned delinquent for collection would have to be adopted on or before June 1 to be effective as to the immediately succeeding summer levy, and could remain in effect for subsequent tax levies until revoked.

Currently, under the Act, taxes collected by a village must be returned delinquent to the county treasurer on September 15 unless the governing body of the village by resolution adopted on or before June 1 of each year determines that the village taxes will be returned to the county treasurer on the same date that county taxes are returned delinquent for collection.

Under the bill, the resolution would have to be adopted on or before June 1 to be effective as to the immediately succeeding summer tax levy and would be effective as to all subsequent tax levies until revoked by resolution of the governing body of the village. A revoking resolution would have to be adopted on or before June 1 to be effective as to the immediately succeeding summer tax levy and would be effective as to all subsequent tax levies.

Also, a resolution must be forwarded to the county treasurer before the July 1 of each year. Under the bill, a resolution of either kind would have to be forwarded to the county treasurer before the July 1 tax levy to which it first applied.

MCL 69.18

Legislative Analyst: Drew Krogulecki

FISCAL IMPACT

The bill would have no fiscal impact on the State and could have a minor positive fiscal impact on certain villages. Since affected villages no longer would need to pass a new resolution each year, there could be some administrative savings to the affected villages.

Date Completed: 1-7-20

Fiscal Analyst: Ryan Bergan