

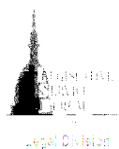
HOUSE BILL NO. 5761

April 30, 2020, Introduced by Rep. Lower and referred to the Committee on Local Government and Municipal Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.155) by adding sections 44e and 78t.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 44e. (1) Notwithstanding any provision of this act to the
2 contrary, all of the following apply to the collection of any
3 interest, penalty, fee, or other late charge of any kind that
4 accrues under this act on unpaid taxes levied in 2020 before the
5 date that unpaid taxes levied in 2020 are returned as delinquent
6 under section 78a:



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1 (a) A local tax collecting unit shall not bill or otherwise
2 attempt to collect those late charges except as provided in
3 subdivision (b).

4 (b) The local tax collecting unit may instead apply to this
5 state for this state's payment of those late charges, subject to
6 all of the following:

7 (i) The local tax collecting unit must file its application
8 with the county treasurer on the date that unpaid taxes levied in
9 2020 are returned as delinquent to the county treasurer under
10 section 78a, and the application must be filed together with the
11 local tax collecting unit's return of any delinquent taxes made
12 under section 78a at that time.

13 (ii) The application must be filed in a form and manner
14 prescribed by the department of treasury. The form provided by the
15 department must, to the greatest extent possible, permit a local
16 tax collecting unit to provide aggregate information about the
17 uncollected late charges while also permitting verification of
18 those charges.

19 (iii) Upon receipt of the application, the county treasurer must
20 promptly do both of the following:

21 (A) Verify the amounts sought for any late charges that are
22 included with any unpaid 2020 taxes returned as delinquent.

23 (B) Forward the application to the department of treasury for
24 its review and, if appropriate, payment as provided in subsection
25 (2).

26 (2) It is the intent of the legislature that sufficient funds
27 be appropriated from the general fund to the department of treasury
28 for payment to local tax collecting units of the late charges
29 described in subsection (1) by not later than 45 days after the

1 date that unpaid taxes levied in 2020 are returned as delinquent
2 under section 78a.

3 Sec. 78t. (1) Notwithstanding any provision of this act to the
4 contrary, all of the following apply to the collection of any
5 interest, penalty, fee, or other late charge of any kind that
6 accrues under this act on unpaid taxes levied in 2020 during the 6-
7 month period beginning on the date that unpaid taxes levied in 2020
8 are returned as delinquent under section 78a:

9 (a) A county treasurer shall not bill or otherwise attempt to
10 collect those late charges except as provided in subdivision (b).

11 (b) The county treasurer may instead apply to this state for
12 this state's payment of those late charges, subject to all of the
13 following:

14 (i) The county treasurer must file its application with the
15 department of treasury promptly upon the expiration of the 6-month
16 period described in this subsection.

17 (ii) The application must be filed in a form and manner
18 prescribed by the department of treasury. The form provided by the
19 department must, to the greatest extent possible, permit a county
20 treasurer to provide aggregate information about the uncollected
21 late charges while also permitting verification of those charges by
22 the department and, if appropriate, payment as provided in
23 subsection (2).

24 (2) It is the intent of the legislature that sufficient funds
25 be appropriated from the general fund to the department of treasury
26 for payment to county treasurers of the late charges described in
27 subsection (1) by not later than 45 days after the expiration of
28 the 6-month period described in subsection (1).

