

HOUSE BILL NO. 4373

April 22, 2025, Introduced by Reps. DeSana, Fox, Maddock, Carra and Woolford and referred to Committee on Finance.

A bill to amend 1993 PA 331, entitled
"State education tax act,"
by amending sections 2 and 3 (MCL 211.902 and 211.903), section 2
as amended by 1994 PA 187 and section 3 as amended by 2011 PA 318.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2. As used in this act:
2 (a) "General property tax act" means the general property tax
3 act, ~~Act No. 206 of the Public Acts of 1893, being sections 211.1~~
4 ~~to 211.157 of the Michigan Compiled Laws.~~ **1893 PA 206, MCL 211.1 to**

1 **211.155.**

2 (b) "Tax" means the state education tax authorized under
3 section 3.

4 Sec. 3. (1) Beginning in 1994, except as otherwise provided in
5 subsections (2), ~~and (3)~~, **and (4)**, there is levied a state
6 education tax on all property not exempt by law from ad valorem
7 property taxes or not subject to a tax under 1905 PA 282, MCL 207.1
8 to 207.21, at a rate of 6 mills.

9 (2) In 2003 only, there is levied a state education tax on all
10 property not exempt by law from ad valorem property taxes or not
11 subject to a tax under 1905 PA 282, MCL 207.1 to 207.21, at the
12 rate of 5 mills.

13 (3) For taxes levied after December 31, 2007, the following
14 property is exempt from the tax levied under this act:

15 (a) Except as otherwise provided in subdivision (b), personal
16 property classified under section 34c of the general property tax
17 act, ~~1893 PA 206, MCL 211.34c~~, as industrial personal property.

18 (b) Beginning December 31, 2011, a turbine powered by gas,
19 steam, nuclear energy, coal, or oil the primary purpose of which is
20 the generation of electricity for sale is not eligible for the
21 exemption under this subsection.

22 **(4) For taxes levied after December 31, 2025, the following**
23 **property is exempt from the tax levied under this act:**

24 **(a) Property classified as residential real property under**
25 **section 34c of the general property tax act.**

26 **(b) Property exempt as qualified agricultural property from**
27 **the tax levied by a local school district for school operating**
28 **purposes under section 7ee of the general property tax act, on**
29 **which is located a single-family dwelling owned and occupied by an**

1 owner who is actively involved in the agricultural use of the
2 property and who has not claimed a principal residence exemption on
3 other property under section 7cc of the general property tax act.

4 Enacting section 1. This amendatory act does not take effect
5 unless House Bill No. ____ (request no. H01184'25 a) of the 103rd
6 Legislature is enacted into law.