

# HOUSE BILL NO. 4620

June 10, 2025, Introduced by Reps. Hope, Rheingans, Pohutsky, McFall, Hoskins, Dievendorf, Wooden, MacDonell, Byrnes, Price, Rogers, Tsernoglou, Coffia, Andrews, Skaggs, Weiss, Brixie, Glanville, Conlin, Mentzer, Foreman, Longjohn, McKinney, Wegela, Scott and Wilson and referred to Committee on Government Operations.

A bill to amend 1966 PA 134, entitled

"An act to impose a tax upon written instruments which transfer any interest in real property; to provide for the administration of this act; and to provide penalties for violations of this act,"

by amending section 5 (MCL 207.505).

## **THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

**1**       Sec. 5. The following instruments and transfers ~~shall be~~**are**  
**2** exempt from this act:

**3**       (a) Instruments where the value of the consideration is less  
**4** than \$100.00.

(b) Instruments evidencing contracts or transfers ~~which—that~~ are not to be performed wholly within this state ~~insofar as such~~ **only to the extent that the** instruments include land lying outside of this state.

(c) Written instruments ~~which—that~~ this state is prohibited from taxing under the ~~constitution—United States Constitution~~ or **federal** statutes. ~~of the United States.~~

(d) Instruments or writings given as security or any assignment or discharge ~~thereof.~~ **of a security interest.**

(e) Instruments evidencing leases, including oil and gas leases, or transfers of ~~such—leasehold~~ interests.

(f) Instruments evidencing any interests ~~which—that~~ are assessable as personal property.

(g) Instruments evidencing the transfer of rights and interests for underground gas storage purposes.

(h) ~~Instruments—(i)~~ **Any of the following instruments:**

**(i) Instruments** in which the grantor is ~~the—1~~ **of the following:**

**(A) The** United States. ~~—the~~

**(B) This** state. ~~—any~~

**(C) A** political subdivision or municipality ~~thereof,~~ **of this state.** ~~or~~

**(D) An** officer ~~thereof—of a governmental entity listed in sub-~~ **subparagraphs (A) to (C),** acting in ~~his—the officer's~~ official capacity. ~~—(ii)~~

**(ii) Instruments** given in foreclosure or in lieu of foreclosure of a loan made, guaranteed, or insured by ~~the—1~~ **of the following:**

**(A) The** United States. ~~—the~~

**(B) This** state. ~~—any~~

**(C) A** political subdivision or municipality ~~thereof—of this~~

1 state. ~~or~~

2 (D) An officer ~~thereof~~ of a governmental entity listed in sub-  
3 subparagraphs (A) to (C), acting in ~~his~~ the officer's official  
4 capacity. ~~+(iii)~~

5 (iii) Instruments given to the United States, ~~the~~ this state, or  
6 1 of their officers as grantee, pursuant to the terms or guarantee  
7 or insurance of a loan guaranteed or insured by the grantee.

8 (i) Conveyances from ~~a husband or wife~~ an individual to the  
9 individual's spouse or ~~husband and wife~~ both spouses creating or  
10 disjoining a tenancy by the entirety in the grantors or the  
11 grantor and ~~his or her~~ the grantor's spouse.

12 (j) Judgments or orders of courts of record making or ordering  
13 transfers, except ~~where~~ if a specific monetary consideration is  
14 specified or ordered by the court ~~therefor~~ of record.

15 (k) Instruments used to straighten boundary lines ~~where~~ if no  
16 monetary consideration is given.

17 (l) Instruments to confirm titles already vested in grantees,  
18 ~~such as~~ including quitclaim deeds to correct flaws in titles.

19 (m) Land contracts whereby the legal title does not pass to  
20 the grantee until the total consideration specified in the contract  
21 has been paid.

22 (n) Instruments evidencing the transfer of mineral rights and  
23 interests.

24 (o) Instruments creating a joint tenancy between 2 or more  
25 persons ~~where~~ if at least 1 of the persons already owned the  
26 property.

27 Enacting section 1. This amendatory act does not take effect  
28 unless Senate Joint Resolution \_\_\_\_ (request no. S00781'25) or  
29 House Joint Resolution F (request no. H00781'25) of the 103rd

1 Legislature becomes a part of the state constitution of 1963 as  
2 provided in section 1 of article XII of the state constitution of  
3 1963.