



Senate Fiscal Agency
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BILL ANALYSIS

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House Bill 6623 (as passed by the House)
Sponsor: Representative Steve Bieda
House Committee: Tax Policy

CONTENT

The bill would amend the General Property Tax Act to provide that if the last day in a year that taxes were due and payable before being returned as delinquent were a Saturday, Sunday, or legal holiday, the last day taxes would be due and payable before being returned as delinquent would be the next business day, and taxes levied in the preceding year that remained unpaid would have to be returned as delinquent on the next business day.

Currently, under Section 78a of the Act, taxes levied in the immediately preceding year that remain unpaid must be returned as delinquent for collection on March 1 in each year. The bill would make an exception to this requirement, as described above.

The bill also would refer to "the day that taxes are returned as delinquent under section 78a(2)", rather than March 1 or the last day of February, in provisions allowing local property tax administration fees, late penalty charges, and interest.

MCL 211.44 & 211.78a

Legislative Analyst: Suzanne Lowe

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Date Completed: 12-10-08

Fiscal Analyst: David Zin