

# Legislative Analysis

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## ZOO MILLAGE

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### Senate Bill 1579

**Sponsor: Sen. Gilda Z. Jacobs**

**Senate Committee: Commerce and Tourism**

**House Committee: None (Placed directly on Second Reading)**

**Complete to 11-29-10**

## A SUMMARY OF SENATE BILL 1579 AS PASSED BY THE SENATE 10-10-10

The bill would authorize an increase in the maximum tax that can be levied by a zoological authority to support an accredited zoological institution. The maximum property tax rate would increase from 0.1 mill to 0.2 mill. Voter approval on a countywide basis would be required to levy the additional amount for up to 20 years.

The bill would amend the Zoological Authorities Act (MCL 123.1173), which was created by Public Act 49 of 2008. That act allowed any county to establish an authority to levy property taxes to support a zoo. The authority could, with voter approval, levy a tax of up to 0.1 mills for up to 20 years on all taxable property within a county to provide revenue for a zoological institution that was an existing accredited institution on the date of the vote. An authority, however, could not participate in the governance of the zoological institution. The tax proposal can be submitted to county voters only at a statewide general or primary election. No more than two elections on a tax proposal can be held in one calendar year.

Reportedly, only Wayne, Oakland, and Macomb counties have created such an authority. The property taxes approved by voters in those counties support the Detroit Zoo located in Oakland County.

### FISCAL IMPACT:

As written, the bill would increase local tax revenue by an unknown, but likely relatively small, amount assuming that voters approve the increase. There would be a minimal state income tax revenue decrease to the extent that the homestead property tax credit increases.

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