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Senate Bill 1579 (as reported without amendment)  
Sponsor: Senator Gilda Z. Jacobs  
Committee: Commerce and Tourism

### **CONTENT**

The bill would amend the Zoological Authorities Act to increase from 0.1 mill to 0.2 mill the maximum tax a zoological authority may levy for up to 20 years.

The Act allows any county to form a zoological authority, which is a public corporate body that may contract for zoological services with an accredited zoological institution; levy a tax; and enter into contracts incidental or necessary for the accomplishment of the Act.

A zoological authority may levy a tax of up to 0.1 mill for a period of not more than 20 years on all of the taxable property within the county for the purpose of providing revenue to an accredited zoological institution. An authority may levy the tax if a majority of the electors in the county voting on the tax at a statewide general or primary election approve the tax. A proposal for a tax must be submitted to the electors by resolution of the authority board. Not more than two such elections may be held in a calendar year.

Under the bill, an authority could levy a tax of up to 0.2 mill for a period of not more than 20 years, with voter approval as described above.

MCL 123.1173

Legislative Analyst: Patrick Affholter

### **FISCAL IMPACT**

The bill could increase local revenue, and would have no effect on State expenditures and a likely negligible effect on State revenue. While statute allows any county to create an authority, only Wayne, Oakland, and Macomb Counties have an authority organized under the Act. Based on 2010 taxable values for those counties, if voters approved the levy, the bill would increase revenue by \$2.8 million in Macomb County, \$5.5 million in Oakland County, and \$4.7 million in Wayne County. State revenue would be affected only to the extent that higher property taxes under the bill could potentially increase the homestead property tax credit for some taxpayers.

Date Completed: 11-9-10

Fiscal Analyst: David Zin