

Legislative Analysis



DISCLOSURE OF TAX-EXEMPT PROPERTY ADDRESSES

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House Bill 5831

Sponsor: Rep. Rashida Tlaib

Committee: Tax Policy

Complete to 12-2-14

A SUMMARY OF HOUSE BILL 5831 AS INTRODUCED 9-18-14

House Bill 5831 would amend Section 28f of the Revenue Act to allow the State Treasurer (or the treasurer's designee) to disclose the address of each housing unit that is part of a tax-exempt housing project. The projects referred to are those specifically exempt from ad valorem taxes (property taxes) under Section 15a of the Michigan State Housing Development Authority Act of 1966 (MCL 125.1415a).

Exempt projects could include: nonprofit housing corporations, consumer housing cooperatives, limited dividend housing corporations, mobile home park corporations, or mobile home park associations financed through federal aid or the aid of the State Housing Development Authority (MSHDA). Treasury may also disclose whether a unit is subject to a service charge in lieu of ad valorem taxes, as is also provided for under Section 15a.

(This would be an exception to the general requirement in Section 28f that department officials not divulge facts or information obtained in connection with the administration of a tax. That section contains other exceptions.)

MCL 205.28

FISCAL IMPACT:

As written, the bill should have no impact on state or local revenues. There should be no effect on state expenditure if the Department of Treasury is able to handle these requests with current resources.

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