

HOUSE BILL NO. 4970

September 12, 2023, Introduced by Reps. Young, Whitsett and Tyrone Carter and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 512a (MCL 206.512a), as added by 2003 PA 28.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 512a. "Property taxes" means ~~, for the 2003 tax year and~~
2 ~~tax years after the 2003 tax year,~~ general ad valorem taxes due and
3 payable, **or a specific tax due and payable under the land tax**
4 **equity act**, levied on a homestead within this state including
5 property tax administration fees, but does not include penalties,
6 interest, or special assessments unless the special assessment is

1 levied using a uniform millage rate on all real property not exempt
2 by state law from the levy of the special assessment and complies
3 with 1 of the following:

4 (a) The special assessment is levied in the entire city,
5 village, or township and is levied and based on state equalized
6 valuation or taxable value.

7 (b) The special assessment is for police, fire, or advanced
8 life support, is levied in the entire township excluding all or a
9 portion of a village within the township, and is levied and based
10 on state equalized valuation or taxable value.

11 Enacting section 1. This amendatory act does not take effect
12 unless Senate Bill No.____ or House Bill No. 4966 (request no.
13 03630'23) of the 102nd Legislature is enacted into law.