

HOUSE BILL NO. 4801

August 26, 2025, Introduced by Rep. VanWoerkom and referred to Committee on Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.155) by adding section 7yy.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 7yy. (1) For taxes levied after December 31, 2025,
- 2 qualified residential child day care property is exempt from the
- 3 collection of taxes under this act.
- 4 (2) To claim the exemption under subsection (1), an owner of
- 5 qualified residential child day care property must file an
- 6 application and relevant supporting documentation with the local

1 tax collecting unit by a time and in a form and manner prescribed
2 by the department of treasury.

3 (3) As used in this section:

4 (a) "Family child care home" and "group child care home" mean
5 those terms as defined in section 1 of 1973 PA 116, MCL 722.111.

6 (b) "Principal residence" means that term as defined in
7 section 7dd.

8 (c) "Qualified residential child day care property" means
9 property owned and occupied as a principal residence in which a
10 household member operates a family child care home or group child
11 care home licensed under 1973 PA 116, MCL 722.111 to 722.128.