

**GLENN STEIL STATE REVENUE SHARING ACT OF 1971 (EXCERPT)**  
**Act 140 of 1971**

**141.906 Additional definitions.**

Sec. 6.

(1) "Local tax burden rate" for a city, village, or township means local taxes of the city, village, or township plus special assessments plus 25% of the overlapping taxes levied in the city, village, or township, which sum is divided by the taxable value of the city, village, or township.

(2) "Statewide tax burden rate" means the total local taxes in the state plus the total special assessments levied by cities, villages, or townships plus 25% of the total overlapping taxes in the state, which sum is divided by the total taxable value.

(3) "Relative tax burden rate" means the local tax burden rate for a city, village, or township divided by the statewide tax burden rate.

(4) "Tax burden formula" means the method for computing, from the total amount of revenue available for distribution under the formula at any single time, the amount to be paid to a city, village, or township determined as follows:

(a) Multiply the relative tax burden rate of the city, village, or township by its population.

(b) Divide the total amount of revenue available for distribution under the formula at any single time by the sum of the products determined under subdivision (a).

(c) Multiply the quotient from subdivision (b) by the individual products determined under subdivision (a) for each city, village, or township.

**History:** 1971, Act 140, Imd. Eff. Sept. 30, 1971 ;-- Am. 1972, Act 212, Imd. Eff. July 7, 1972 ;-- Am. 1973, Act 69, Imd. Eff. July 23, 1973 ;-- Am. 1975, Act 245, Imd. Eff. Sept. 4, 1975 ;-- Am. 1996, Act 342, Imd. Eff. June 27, 1996