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Senate Fiscal Agency  
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**SFA****BILL ANALYSIS**

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Senate Bill 1191 (as reported without amendment)  
Sponsor: Senator Leon Stille  
Committee: Finance

### **CONTENT**

The bill would amend the State Real Estate Transfer Tax Act to exempt from the tax a written instrument that conveyed an interest in property from a religious society, that is exempt from the collection of taxes under Section 7s of the General Property Tax Act, to a religious society, if the property would continue to be exempt from taxation under Section 7s. Section 7s exempts from property taxes houses of public worship, the furniture in them, and the land on which they stand; any parsonage owned and occupied as a parsonage by a religious society of the State; and buildings or other facilities owned by a religious society and used predominantly for religious services or for teaching the society's religious truths and beliefs.

MCL 207.526

Legislative Analyst: G. Towne

### **FISCAL IMPACT**

In a typical year, it is estimated this bill would reduce State real estate transfer tax revenue by less than \$1 million. This fiscal impact could vary widely in any particular year depending on the number of church structures that are sold and their respective values. This loss in revenue would affect the School Aid Fund.

Date Completed: 4-14-00

Fiscal Analyst: J. Wortley