

HOUSE BILL No. 4600

April 23, 2013, Introduced by Reps. Graves, Ananich, Brown, Potvin, Yanez and Rendon and referred to the Committee on Tax Policy.

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

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 7UU. (1) THE PRINCIPAL RESIDENCE OF THE UNREMARIED
2 SURVIVING SPOUSE OF A PERSON KILLED WHILE SERVING IN THE ARMED
3 FORCES OF THE UNITED STATES IS EXEMPT FROM THE COLLECTION OF TAXES
4 UNDER THIS ACT.

5 (2) AN UNREMARIED SURVIVING SPOUSE MAY CLAIM AN EXEMPTION
6 UNDER THIS SECTION BY SUBMITTING A FORM PRESCRIBED BY THE
7 DEPARTMENT OF TREASURY TO THE ASSESSOR OF THE LOCAL TAX COLLECTING
8 UNIT IN WHICH THE SURVIVING SPOUSE'S PRINCIPAL RESIDENCE IS LOCATED
9 WITHIN 7 YEARS AFTER HIS OR HER SPOUSE IS KILLED WHILE SERVING IN
10 THE ARMED FORCES OF THE UNITED STATES.

1 (3) AS USED IN THIS SECTION:

2 (A) "PRINCIPAL RESIDENCE" MEANS PROPERTY EXEMPT AS PROVIDED
3 UNDER SECTION 7CC.

4 (B) "SURVIVING SPOUSE" MEANS A PERSON TO WHOM A PERSON KILLED
5 WHILE SERVING IN THE ARMED FORCES OF THE UNITED STATES WAS LAWFULLY
6 MARRIED AT THE TIME OF HIS OR HER DEATH.