

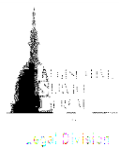
HOUSE BILL NO. 5705

April 16, 2020, Introduced by Rep. Yaroach and referred to the Committee on Local Government and Municipal Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.155) by adding section 44e.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 44e. (1) Notwithstanding any provision of this act to the
2 contrary, both of the following apply to the collection of property
3 taxes levied in 2020 on the second residence of an owner who could
4 not use that residence due to travel restrictions issued by the
5 governor in Executive Order No. 2020-42:



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1 (a) The local tax collecting unit shall reduce the full amount
2 of taxes due and payable on the residence in proportion to the
3 length of time during 2020 that the owner lost use of the residence
4 due to the order.

5 (b) Each taxing unit shall bear the loss of the reduced tax
6 liability under subdivision (a) in the proportion that its millage
7 rate bears to the total millage rate applicable to the residence.

8 (2) The department of treasury shall provide guidance to the
9 local tax collecting units for purposes of implementing the
10 provisions of subsection (1).

11 (3) It is the intent of the legislature that sufficient funds
12 be appropriated from the general fund to local taxing units to
13 fully compensate those local taxing units for any loss of property
14 tax revenue resulting from the operation of this section.

