

# SENATE BILL No. 491

June 14, 1989, Introduced by Senators CARL, POSTHUMUS, SHINKLE, GAST and O'BRIEN and referred to the Committee on Finance.

A bill to amend Act No. 122 of the Public Acts of 1941, entitled as amended

"An act to establish a revenue division of the department of treasury; to prescribe its powers and duties as the revenue collection agency of the state; to prescribe certain powers and duties of the state treasurer; to create the position and to define the powers and duties of the state commissioner of revenue; to provide for the transfer of powers and duties now vested in certain other state boards, commissions, departments and offices; to prescribe certain duties of and require certain reports from the department of treasury; to provide procedures for the payment, administration, audit, assessment, levy of interests or penalties on, and appeals of taxes and tax liability; to provide an appropriation; to abolish the state board of tax administration; and to declare the effect of this act,"

as amended, being sections 205.1 to 205.31 of the Michigan Compiled Laws, by adding section 26a.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 122 of the Public Acts of 1941, as  
2 amended, being sections 205.1 to 205.31 of the Michigan Compiled  
3 Laws, is amended by adding section 26a to read as follows:

1           SEC. 26A. (1) REVENUE, MINUS THE ADMINISTRATIVE COSTS OF  
2 THE LEGAL PROCEDURE AND SALE, THAT IS THE PROCEEDS OF A SALE OF  
3 PROPERTY THAT IS LEVIED UPON BY THE DRUG ASSET RECOVERY TEAM, OR  
4 A SIMILAR ADMINISTRATIVE PROGRAM FOR THE COLLECTION OF TAXES IN  
5 CONNECTION WITH THE ENFORCEMENT OF CONTROLLED SUBSTANCES LAWS,  
6 AND SOLD FOR THE PAYMENT OF A TAX ADMINISTERED UNDER THIS ACT  
7 SHALL BE DISTRIBUTED TO THE LOCAL SCHOOL DISTRICT IN WHICH THE  
8 PROPERTY IS PHYSICALLY LOCATED AT THE TIME OF THE LEVY.

9           (2) BEFORE THE DISTRIBUTION REQUIRED BY SUBSECTION (1),  
10 THERE SHALL BE SUBTRACTED FROM THE REVENUE THAT PORTION OF THE  
11 TAX REVENUE THAT IS ALLOCATED UNDER A PROVISION OF THE STATE  
12 CONSTITUTION OF 1963.