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INCREASE "SWAMP TAX"

House Bill 4245

Sponsor: Rep. Ken Bradstreet

House Bill 4246

Sponsor: Rep. Scott Shackleton

Committee: Tax Policy

Complete to 4-26-99

A SUMMARY OF HOUSE BILLS 4245 AND 4246 AS INTRODUCED 2-10-99

Under current law, the state pays \$2 per acre (or major portion of an acre) to counties for certain state-owned land under the control and supervision of the Department of Natural Resources. The payment, sometimes called the "swamp tax," is for recreation and forest lands purchased by the state before 1933 or deeded to the state for nonpayment of taxes. The revenue is disbursed 50 percent to the county general fund and 50 percent to the general fund of the township in which the land is located. House Bill 4245 would amend the Natural Resources and Environmental Protection Act to increase the tax from \$2 to \$2.86 per acre or major portion of an acre. House Bill 4246 would amend the same act to require the state treasurer to adjust this figure each year to reflect the cumulative annual percentage change in the consumer price index, with the new amount to take effect annually on December 1. The two bills, which are tie-barred, would take effect January 1, 2000.

MCL 324.2150 and 324.2150a

House Bills 4245 and 4246 (4-26-99)

Analyst: C. Couch

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